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Sir Salar Jung Bahadoor G. C. S. I.

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LEGISLATIVE ACTS

OF THE

GOVERNOR GENERAL OF INDIA

IN COUNCIL

OF 1862

WITH ABSTRACTS PREFIXED, TABLE OF CONTENTS
AND INDEX.

In continuation of the Acts from 1834 to 1861.

BY

WILLIAM THEOBALD, ESQ.,

BARRISTER AT LAW.

Calcutta:

THACKER, SPINK AND CO.

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CONTENTS.

TITLES OF ACTS OF 1862.

	<i>Page.</i>
No. 1. An Act to revive and continue in force for a further period Act XXXIII of 1857 (to make further provision relating to foreigners)	1
2. An Act to repeal Act XVIII of 1861 (for imposing a Duty on Arts, Trades, and Dealings)...	<i>ib.</i>
3. An Act to amend the law relating to the use of a Government Seal	2
4. An Act for regulating the Bank of Bengal	5
5. An Act to provide for the payment at the Banks of Bengal, Madras, and Bombay, respectively, of moneys payable at the General Treasuries of Calcutta, Madras, and Bombay	19
6. An Act to annex a Schedule to Act IV of 1862 (for regulating the Bank of Bengal)	23
7. An Act to amend Act XLVI of 1860 (to authorize and regulate the Emigration of Native Laborers to the French Colonies)	<i>ib.</i>
8. An Act to protect the personal dignity of His Majesty the King of Oudh ..	26
9. An Act for constituting the Secretaries and other Officers of the Banks of Bengal, Madras, and Bombay, respectively, Ex-Officio Assessors of certain of the Duties payable under Act XXXII of 1860 (for imposing Duties on profits arising from Property, Professions, Trades, and Offices)...	29
10. An Act to consolidate and amend the Law relating to Stamp Duties	31
11. An Act to amend Act X of 1860 (to amend Act VII of 1859, to alter the Duties of Customs on goods imported or exported by Sea)	84
12. An Act to repeal Act II of 1835, so far as it relates to the Provinces of Arracan and Tenasserim	87
13. An Act to provide for a new Silver and a new Copper Coinage	88
14. An Act to amend Act XIV of 1859 (to provide for the limitation of suits)	92
15. An Act to amend the Code of Criminal Procedure...	<i>ib.</i>

No. 16.	An Act to limit in certain cases the amount of assessment to the Duties chargeable after the 31st day of July 1862 under Act XXXII of 1860 (for imposing Duties on Profits arising from Property, Professions, Trades, and Offices) and Act XXXIX of 1860 (to amend Act XXXII of 1860), and otherwise to modify the said Acts	93
17.	An Act to repeal certain Regulations and Acts relating to Criminal Law and Procedure...	102
18.	An Act to repeal Act XVI of 1852 in those parts of British India in which the Indian Penal Code is in force, and to re-enact some of the provisions thereof with amendments, and further to improve the administration of Criminal Justice in Her Majesty's Supreme Courts of Judicature...	148
19.	An Act to extend to the Province of Oudh certain provisions of Acts XIV of 1843 and XXXVI of 1855, relating to the manufacture of contraband Salt, and to amend the last-named Act...	168
20.	An Act to provide for the levy of Fees and Stamp Duties in the High Court of Judicature at Fort William in Bengal; and to suspend the operation of certain Sections of Act VIII of 1859 in the said High Court.....	169
21.	An Act to provide for the dissolution of the Subordinate Medical Officers' Widows' and Orphans' Fund, and the distribution of the funds belonging thereto.....	175
22.	An Act relating to Emigration to the British Colonial Dependency of Seychelles.....	178
23.	An Act to amend Act XI of 1862 (to amend the Duties of Customs on goods imported and exported by Sea).....	180
24.	An Act to continue in force Act XX of 1862 (to provide for the levy of Fees and Stamp Duties in the High Court of Judicature at Fort William in Bengal; and to suspend the operation of certain Sections of Act VIII of 1859 in the said High Court)	181

INDEX.

ABETMENT.

May be charged as a substantive offence, 157.

ABETTERS.

May be tried, without previous conviction of principal, 157 ; or jointly with him, *ib.* ; and in High Courts, if principal might, *ib.*

ACQUITTAL. *See former Conviction or Acquittal.*

ACTS, LEGISLATIVE, *amended, extended, postponed, suspended, repealed. See Regulations.*

- 2 1835 (Arracan and Tenasserim) partially repealed, 87.
- 13 " (Fouzdari Adawlut) repealed, 106.
- 15 " (Evidence) repealed, *ib.*
- 17 " (Silver Coinage) ss. 1, 2, partially repealed, 89.
- 18 " (Badges) repealed, 106.
- 21 " (Coinage) repealed, 89.
- 6 1836 (Criminal Law) repealed, 106.
- 30 " (Thuggee) repealed, *ib.*
- 18 1837 (Thuggee) repealed, *ib.*
- 21 " Section 4 (Oaths and Declarations) repealed, *ib.*
- 23 " (Principal Sudder Ameens) repealed, *ib.*
- 27 " Section 12 (Salt Duties) repealed, *ib.*
- 30 " (Persian Language) repealed, *ib.*
- 31 " (Coinage) repealed, 89.
- 33 " (Mofussil Police) repealed, *ib.*
- 37 " (Political Offences) repealed, *ib.*
- 3 1838 (Cochin) repealed, *ib.*
- 9 " (Fines) repealed, *ib.*
- 26 " (Sirsa) repealed, *ib.*
- 2 1839 (Distress and Sale) repealed, *ib.*
- 6 " (Bank of Bengal) repealed, 5.
- 14 " (Emigration) repealed as to Seyckelles, 179.
- 18 " (Thuggee) repealed, *ib.*
- 19 " (Criminal Trials) repealed, *ib.*
- 1 1840 (Criminal Procedure) repealed, 106.
- 4 " (For preventing Affrays) repealed, *ib.*
- 5 " Sections 2 & 3 (Oaths and Declarations) repealed, *ib.*
- 11 " (Hard Labour,) ss. 2, 3, repealed, 107
- 17 1841 Section 2 (Appeals in Bengal) repealed, *ib.*
- 21 " (Nuisances) repealed, *ib.*
- 30 " (Contempts) s. 1, repealed, *ib.*
- 31 " (Criminal Appeals) repealed, *ib.*
- 8 1842 (Nomenclature) repealed, 107.
- 15 " (Emigration) extended, 179.
- 18 " (Criminal Revenue Procedure) repealed, 107.
- 4 1843 (Appeals from Justices) repealed, *ib.*
- 7 " (Provincial Courts) ss. 27, 29 to 34, 36, 37, 41 to 43, 51, 54, 55, 56, repealed, 108.
- 14 " (Contraband Salt) extended, 168.
- 15 " (Uncovenanted Agency) as to powers of Deputy Magistrates and Judicial Officers, repealed, 108.
- 24 " (Dacoity) repealed, *ib.*
- 3 1844 (Corporal Punishment) repealed, *ib.*
- 14 " (Sentences of Transportation) repealed, *ib.*
- 22 " (Coinage) repealed, 89.

- 2 1845 (Adultery) repealed, 108.
- 10 " (Police Procedure) repealed, 109.
- 18 " (Life Convicts' Offences) repealed, *ib.*
- 27 " (Assistant Magistrates) repealed, *ib.*
- 30 " (Madras Session Judges) repealed, *ib.*
- 7 1846 (Diet Money) repealed, 109.
- 10 1847 (Amending Act 30, 1836) repealed, *ib.*
- 20 " (Copyright Act) s. 4, repealed, *ib.*
- 1 1848 (Forgery) repealed, *ib.*
- 3 " (Thug) repealed, *ib.*
- 5 " (Mochulkas) repealed, 110.
- 11 " (Gangs of Thieves) repealed, *ib.*
- 19 " (Criminal Sentences) repealed, *ib.*
- 4 1849 (Criminal Lunatics) repealed, *ib.*
- 14 " (Army and Navy) repealed, *ib.*
- 7 1850 (Removal of Prisoners) repealed, *ib.*
- 13 " (Criminal Breaches of Trust) repealed, *ib.*
- 16 " (Restitution of Stolen Property) repealed, *ib.*
- 38 " (Prisoners' Counsel) repealed, *ib.*
- 4 1851 (Bombay Uncovenanted Deputy Magistrates) repealed, *ib.*
- 16 " (Receivers of Stolen Property) repealed, *ib.*
- 16 1852 (Supreme Court Criminal Procedure) repealed, 167.
- 32 " (Prosecution of Police Officers) repealed, 110.
- 1 1853 (Madras Petty Offenders) repealed, 111.
- 7 1854 (Warrants) partially repealed, *ib.*
- 10 " (Assistants to Magistrates, &c.,) ss. 2, 3, repealed, 111, and as to warrants, *ib.*
- 12 " (Madras District Moonsiffs) repealed, 111.
- 21 " (Bank of Bengal) repealed, 5.
- 11 1854 (Coinage) repealed, 89.
- 15 1855 (Bombay R. 3, 1833) repealed, 111.
- 16 " (Badges) repealed, *ib.*
- 19 " Section 5 (Madras District Moonsiffs) repealed, *ib.*
- 27 " (Bank of Bengal) repealed, 5.
- 36 " (Contraband Salt) extended, and s. 4, repealed, 168.
- 1 1856 (Obscene Books) repealed, 111.
- 2 " (Complaints) repealed, 112.
- 4 " (Malicious injury to Cattle) repealed, *ib.*
- 17 " (Extra Jurisdiction) partially repealed, *ib.*
- 3 1857 (Cattle Trespass) s. 13, partially repealed, *ib.*
- 7 " (Madras Uncovenanted Agency) s. 4, repealed, *ib.*
- 11 " Sections 1 & 2 (Offences against the State) repealed, *ib.*
- 33 " (Foreigners) continued, 1.
- 7 1859 (Customs Duties) altered, 84.
- 8 " (Code of Civil Procedure) ss. 184, 185, 186, and 359 suspended in High Court, 173.
- 14 " (Limitation of Suits) postponed, 92.
- 23 " (Customs Duties) altered, 84.
- 24 " (Madras Police) s. 22 to 43, repealed, 112, and the schedule partially, *ib.*
- 28 " (Foreigners) continued, 1.
- 3 1860 (Sentences of Sessions Judges) repealed, 113.
- 10 " (Customs Duties) altered, 84.
- 17 " (Escape from Jail) s. 11, repealed, 113.
- 32 " (Income Tax) supplemented, 31, and limited, 91.
- 35 " (Transportation) repealed, 113.
- 36 " (Stamp Duties) } repealed with exception, 34.
- 40 " (Ditto) }
- 46 " (Emigration) applied, 23, 25.
- 49 " (Ditto) extended, 179.
- 51 " (Stamp Duties) repealed, 34.

- 18 1861 (Duties on Trades, &c.) repealed, 2.
- 22 „ (Cattle Trespass) s. 1 to 5, repealed, 118.
- 25 „ (Code of Criminal Procedure) amended, 93.
- 4 1862 (Bank of Bengal) amended, 23.
- 20 „ (Fees and Stamp Duties) continued, 181.
- 21 „ (Customs Duties) amended, *ib.*

ADHESIVE STAMP. (*Stamp Act.*)

May be applied to Receipts, Drafts and specified money orders, 35; and on transfer of joint stock shares, 36; and may be authorized on other Deeds, &c., *ib.*; and on Foreign Bills, 36, 37.

When used on deeds, &c., to be cancelled and how, 36; subject to penalty, *ib.*; same as to adhesive stamps on bills, 37.

If omitted by sender of receipt, &c., may be affixed by other party, 43; on drafts, &c., *ib.*

ADULTERY UNDER S. 497 OF I. P. C.

Shall be prosecuted only by husband or curator appointed by him, 164; and his institution of the suit must be proved, *ib.*

AFFIDAVITS BEFORE J. P. (*Stamp Act.*)

To be stamped if not made to be used in Court of Justice, 45.

AGREEMENTS. (*Stamp Act.*)

Proper stamps on, 54, *et seq.* and what kinds exempted, 56.

AMENDMENT. *See Indictment.*

APPEALS from Division Court or Judge of High Court.

Time for, may be fixed by Rule, 174.

APPELLATE POWERS OF SUDDER.

Vested in one judge, when, 93.

ARRACAN AND TENASSERIM.

Act to repeal Act relating to, 87.

ARTS, TAXES ON. *See Duties on Arts, Trades and Professions.*

ASSESSORS. *See Income Tax.*

ATTEMPT TO COMMIT AN OFFENCE.

Conviction may be of, under charge of the commission of the offence, 156, *et seq.*

ATTORNEYS.

Competent to act under Act 8, 1859, in business of pleaders, except advocacy, 174.

AUTREFOIS ACQUIT.

May be pleaded how, 164.

AUTREFOIS CONVICT.

May be pleaded how, 164.

BANK NOTES.

May be described how, in indictment, 159.

BANK OF BENGAL.

Act for Regulating, 5 *et seq.*; and for annexing a Schedule to Act for Regulating, 23.

Act to provide for payment at, of moneys payable at the general treasuries, 19.

Acts 6, 1839; 21, 1854, and 27, 1855, relating to, repealed, 5.

Corporate existence continued, *ib.*; and property of, vested in, 6; and empowered to sue and be sued, *ib.*

Capital Stock of, divisible into half and quarter shares, *ib.*; and may be increased, *ib. et seq.*

Old stock and new stock of, may be consolidated, 7; and consolidated stock may be divided into half and quarter shares, *ib.*

Shares of, to be represented by certificates, and stock by receipts, 8; and both to be personal estate, *ib.*; and transferable how, *ib.*; at where, 23; and in what form, 23; and transfer of to be registered, 8.

Registered proprietors of, to form the corporate body, 9; and several jointly entrusted to hold as joint tenants, with benefit of survivorship, *ib.*

Business of, to be managed by 9 Directors, 9, three of whom are to be appointed by Government, *ib.*

- Directors of, to be 9; and how appointed, *ib.*; 2 to go out by rotation annually, *ib.*, and not be re-eligible, *ib. et seq.*; their qualifications and disqualifications, 10; no two to be of the same firm, and *ib.*; vacancies of, how to be filled up, *ib.*
- General Meetings of, to decide by majority, 10; and who to vote, *ib.*; and votes of, how to count, 11; and may be by proxy, *ib.*; and G. G. in C. may vote by proxy, *ib.*
- President of, to be chosen annually by Directors, 12.
- Secretary and Treasurer of, to sign accounts, receipts, &c., 12.
- Seal of, regulations respecting, *ib.*
- Officers and Clerks of, by whom to be appointed, *ib.*; restrictions on, 13.
- Business of, to consist of what, 13, empowered to undertake the management of the Paper Currency, 14.
- May not lend on its own stock, *ib.*; nor on security of lands, &c., *ib.*
- Books of, to be balanced half-yearly, *ib.*
- Dividends of, to be determined half-yearly, 15.
- General Meetings of proprietors of, to be yearly, 15.
- Auditors of, to be elected, when and how, *ib.*
- Special General Meetings of, to be called how, 16.
- Empowered to establish Branch Banks, *ib.*; and take over capital of other Banks, 17.
- To have a lien on its own dividends for debt of stock holder, *ib.*
- Not bound to recognize executors, &c., without probate or other legal authorization, 18.
- Bye-laws of, how to be made, &c., *ib.*
- To take over specified business of Government General Treasury, 21.
- BANKS OF BENGAL, MADRAS AND BOMBAY.**
- Act for empowering them to take over the money business of the Government General Treasuries, 19.
- Secretaries, &c. of, made *ex-officio* Income Tax Assessors, 30.
- BANK OF BOMBAY.**
- To take over specified business of General Treasury of Government, 22.
- BANK OF MADRAS.**
- To take over specified business of General Treasury of Government, 22.
- BILLS OF EXCHANGE,** Letters of Credits, *Drafts, Cheques, Promissory Notes, Hoondees and Money Orders, (Stamp Act.)*
- How to be stamped, 35, 57; and what penalty incurred by not stamping, &c., 35, and interpretation of word Bill, 53.
- BILL OF LADING.—(Stamp Act.)**
- How to be stamped, 58.
- BILL OF SALE.—(Stamp Act.)**
- How to be stamped, 58, 61.
- BOARD OF REVENUE.—(Stamp Act.)**
- Empowered to mitigate penalties under Stamp Act, 41.
- BOND AND OBLIGATION FOR PAYMENT OF MONEY.—(Stamp Act.)**
- How to be stamped, 58.
- BONDED WAREHOUSE WARRANT.—(Stamp Act.)**
- How to be stamped, 73.
- BRITISH TERRITORIES IN INDIA.—(Stamp Act.)**
- Term explained, 54.
- CHARTER-PARTY.—(Stamp Act.)**
- How to be stamped, 61.
- CHEQUE, DRAFT AND MONEY ORDER.—(Stamp Act.)**
- How to be stamped, 57.
- CHILD, CONCEALING BIRTH OF.—(See Indictment for Murder.)**
- May be found, under charge of murder of child, 156.
- CIVIL COURTS.—(Stamp Act.)**
- Their powers for correction of errors in Stamps, under Stamp Act, 41.
- et seq.*; may receive duty and penalty where Collector might do the same, *ib.*

CODE OF CRIMINAL PROCEDURE.

Act to Amend, 93.

Act to Repeal Old Laws and Regulations, 103.

COGNOVITE.

Practice relating to, continued, 174.

COGNOVIT.—(Stamp Act.)

See Warrant of Attorney.

COIN.

How it may be described in Indictment, 159

COMPOSITION DEED.—(Stamp Act.)

How to be stamped, 61.

CONTRABAND SALT.—See Salt.**CONVEYANCE OF PROPERTY.—(Stamp Act.)**

How to be stamped, 61.; if for an account, 62.

CONVEYANCE OF SHARES.—(Stamp Act.)

How to be stamped, 62.

CONVICTION. See Former Conviction or Acquittal.**CO-PARTNERSHIP DEEDS. (Stamp Act.)**

How to be stamped, 63.

COPPER COINAGE.

Of what coins it shall consist, 90, and for what they shall be a legal tender, 91.

COPY OR EXTRACT OF DEED, &c. (Stamp Act.) See Attested Copy.

How to be stamped, 63; if attested or certified, *ib.*; and if from any Government office, 64; and what exempted, *ib.*

COUNTERPART OF LEASE.—(Stamp Act.)

How to be stamped, 64.

COUNTS.—See Indictment.**COVENANT DEED OF.—(Stamp Act.)**

To be stamped, how, 64.

CRIMINAL Administration of Justice, in High Court, original jurisdiction.

Act for improvement of, 151, *et seq.*

As to amending Indictment, and its consequences, 152; and altering charge from criminal breach of trust to cheating, 153, or to theft, *ib.*; or from theft to dishonest misappropriation, *ib.*, *et seq.*; or to criminal breach of trust, 154.

effect of amendment, on verdict and judgment, 154.

drawing up formal record, *ib.*

9 G. 4 c. 74 ss. 10, 12, 13, 14, 15, 16, 18, 23, extended to Indian Penal Code, 162.

CRIMINAL LAW AND PROCEDURE.

Act to repeal old Regulations and Acts, 103.

CRIMINAL MISAPPROPRIATION OF PROPERTY.

Under charge of, conviction may be of theft, 157.

CULPABLE HOMICIDE. See Indictment.

Verdict may be for, under charge of murder, 155; trial for, may be where, 160.

DAMAGED OR SPOILED STAMPS.—(See Stamps.)

Cases in which a refund for, may be obtained, 50; and mode of proceeding to obtain refund for, *ib.*

DEED.—(Stamp Act.)

Word interpreted, 54.

How to be stamped, if not specially provided for, 65.

DEEDS OF SECURITY.—(Stamp Act.)

When more than one, (one being stamped with full duty), how to be stamped, 69.

DIRECTORS OF BANK OF BENGAL.—See Bank of Bengal.**DRAFT.—(Stamp Act.)—See Cheque.****DUPLICATE OF DEED, INSTRUMENT OR WRITING.—(Stamp Act.)**

To be stamped, how, 65.

DUTIES ON ARTS, TRADES AND PROFESSIONS.

Act for imposing, repealed, 1.

EAST INDIA COMPANY, SEAL OF.

Use of, to be discontinued, 2.

EMIGRATION TO FRENCH COLONIES.

Act to Amend Act relating to, 23; and Act 46, 1860, confirmed, 25.

Convention respecting, recited, 24, *et seq.*

EMIGRATION TO SEYCHELLES.—(*See Emigrant.*)

Act relating to, 178; not to take effect till proclaimed, 180; exempted from prohibitory Act, 179; to be regulated by Act 55, 1842, &c., *ib.*

EQUITY OF REDEMPTION, RELEASE OF.—(*Stamp Act.*)

How to be stamped, 69.

ESCAPE FROM CUSTODY.—*See Jurisdiction.*

EVIDENCE, GIVING FALSE.

How it may be charged in indictment, 158.

EXCEPTIONS UNDER INDIAN PENAL CODE.

Need not be negative in indictment, 159, *et seq.*

EXCHANGE, DEED OF.—(*Stamp Act.*)

To be stamped how, 65.

EXCUTION.

May be for substance of decree first and afterwards for costs, when, 174.

EXCUTOR, RELEASE OF.—(*Stamp Act.*)—*See Release.*

EXPORT AND IMPORT DUTIES.

Act to Amend Act 11, 1862, relating to, 180.

Machinery used exclusively for specified purposes, free, *ib.*; and Chief Officer of Customs House to decide what comes within the exemption, *ib.*, *et seq.*

On spirits used exclusively in arts, &c., to be subject to 10 per cent. *ad valorem*, 181.

EXTRACT.—(*Stamp Act.*)—*See Copy.*FELS.—(*High Court.*)

Act to continue, till 1st January 1864, 181.

Table of, may be established by the Court, 171.

When to be paid over to Government, 173.

FEES AND STAMP DUTIES.

Act relating to levy of, in High Court in its original jurisdiction, 170, 181.

FELONY.

Provision of 9 G. 4 c. 74 s. 110, relating to, extended to offences against property under the I. P. C., 162.

FOREIGN BILLS.—(*Stamp Act.*)

What shall be deemed, 37; may be stamped with adhesive stamp, 36.

FOREIGNERS.

Act to continue for 2 years, Act relating to, 1.

FORMER CONVICTION OR ACQUITTAL.

To be a bar to any subsequent trial, 162

GENDER.

Interpreted, 54.

GENERAL EXCEPTIONS.—(*Penal Code.*)

Need not be negated in indictment, 159.

GENERAL TREASURY OF BOMBAY.

To be at Bank of Bombay, when, 21, *et seq.*

GENERAL TREASURY OF FORT WILLIAM.

To be at Bank of Bengal, after notice given, 21.

GENERAL TREASURY OF MADRAS.

To be at Bank of Madras, when, 21, *et seq.*

GOOD FAITH.—(*Penal Code.*)

As a defence under specified sections to be presumed, till the contrary appear, 160.

GIFT OR DOWER, DEED OF.—(*Stamp Act.*)

To be stamped, how, 65.

GOVERNMENT SEAL.

Act to Amend the Law relating to use of, 2.

To be substituted for Seal of E. I. Co., *ib.*

GOVERNMENT SECURITIES.—(*Stamp Act.*)

Transfers of, exempted from Stamp duty, 63.

GRIEVOUS HURT.

Under indictment for, accused not to be acquitted on ground that it caused death, 156; or that the offence was culpable homicide, *ib.*

HIGH COURT.

Empowered to establish table of fees, 171.

HIGH COURT, IN ITS ORIGINAL JURISDICTION.

Act to improve the administration of criminal justice in, 151, *et seq.*

HOONDEE.—(*Stamp Act.*)

How to be stamped, 57.

HOUSE OF CORRECTION.

What convicts shall be imprisoned in it, 165; and such convicts shall be delivered there by the Sheriff, *ib.*; with the aid of constables, *ib.*; who shall be thereupon relieved from all responsibility, *ib.*; and the keeper of, shall be responsible, 166.

HYPOTHECATION, ACCOMPANYING BILL OF EXCHANGE.—(*Stamp Act.*)

Exempt from Stamp duty, 69.

INCOME TAX.

Act for constituting Secretaries of B. Bengal, B. Bombay, B. Madras, to be ex-officio assessors, 29.

INDIAN PENAL CODE.

Certain Sections of 9 Geo. 4 c. 74 extended to, 162.

INDICTMENT.—(*High Court.*)

As to amending, and consequences of amending, 152.

May be amended by altering it from criminal breach of trust to cheating, 153; or to theft, *ib.*; or from theft to dishonest misappropriation, *ib.*, *et seq.*; or to criminal breach of trust, 154.

As to effect of amendment of, on verdict and judgment, *ib.*

form of, for theft, 154, *et seq.*; for murder, or culpable homicide not murder, 155; for abetting murder or culpable homicide, *ib.*; for causing grievous hurt, 156.

How instruments and documents may be described in, 156; and how intent to defraud may be laid, *ib.*

Several offences may be charged in, 158; but judge may try them separately as if in separate indictment, *ib.*

For theft, may be supported by what evidence of taking, 158.

As to form of, for giving false evidence, 158, *et seq.*

Money, Bank Notes and Coin, how they may be described in, 159.

Need not negative what exceptions, 159.

Not to be held insufficient for formal errors, 163.

Objections to, for formal defects, to be taken by demurrer or motion to quash, 163.

To mean also information, &c., 167.

JURISDICTION OF HIGH COURTS.

Arises if offence was commenced or completed within, 160; and if either the act or any consequence of it, was within, *ib.*

As to trial of abettors, 157; of receivers, 161; for murder, 160; or culpable homicide, *ib.*; for dishonestly concealing or removing property, 161; and for offences committed on boundaries of, 161; or on any voyage or journey, *ib.*; or for prison breach or escape, 162.

JUSTICES OF THE PEACE.

To have jurisdiction as such, wherever local may be in Supreme Court, 162.

KING OF OUDE, THE.

Act to protect the personal dignity of, 26.

Exempt from Criminal jurisdiction of the Courts except for capital offences, 26.

House where King resides not to be entered for execution of process.

Mode of procedure to be followed in case of complaint against, 27; and in execution of process against property of, *ib.*

KING OF OUDE, THE.—(Continued.)

Exempted from appearance in court as a witness, 28; and as to mode taking evidence from, *ib.*; and taking affidavit of, *ib.*; and as to effect of evidence of, 29.

LAW PROCEEDINGS.—(Stamp Act.)

Stamp duties on, 75, *et seq.*; but not to apply to High Court in its original jurisdiction, 45, 171.

LEASE, COUNTERPART OF.—(Stamp Act.)

How to be stamped, 64.

LEASE, (Madras).—(Stamp Act.)

How to be stamped, 67.

LEASE, PERPETUAL OR FOR LIVES, ON FINE.—(Stamp Act.)

To be stamped, how, 66.

LEASE, RESERVING RENT.—(Stamp Act.)

To be stamped how, 66; exempt when, 67.

LEGAL TENDER.

In silver coins, when, 90; in copper coins, when, 91.

The old coins to continue to be, *ib.*

LETTERS OF CREDIT.—(Stamp Act.)

How to be stamped, 57.

LETTER OF LICENSE FROM CREDITORS.—(Stamp Act.)

How to be stamped, 67.

LETTER, OR POWER, OF ATTORNEY.—(Stamp Act.)

How to be stamped, 67.

LIMITATION OF SUITS.

Time of enlarged, 92.

LOAN BONDS.—(Stamp Act.)

How to be stamped, 59.

MACHINERY.

Certain kinds of, exempted from customs duties, 180.

MARINE POLICY.—(Stamp Act.)

Person not properly stamping, to be liable to penalty, 43, 44.

MARRIAGE SETTLEMENT.—(Stamp Act.)

How to be stamped, 73.

MEDICAL OFFICERS' WIDOWS' AND ORPHANS' FUND.

Act to provide for the dissolution of, 175, *et seq.*

MISDEMEANOR.

Provisions of 9 G. 4, c. 74, s. 110, relating to, extended to offences against property under the I. P. C., 162.

MONEY, BANK NOTES AND COIN.

How they may be described in indictment, 159.

MONTH.—(Stamp Act.)

To mean Calendar month, 54.

MORTGAGE, DEED OF, OR CONDITIONAL SALE, ASSIGNMENT, PLEDGE OR HYPOTHECATION.—(Stamp Act.)

How to be stamped, 67; and acknowledgment in nature of, how, 67, 68; and how, when to secure a loan, 68; and how when to secure an annuity, &c., *ib.*; when collateral to some other stamped security, 69.

MORTGAGED PROPERTY.—(Stamp Act.)

Reconveyance of, how to be stamped, 61.

MURDER.—See Indictment.

Under charge of, verdict may be for culpable homicide, 156.

Under charge of murder of a child, verdict may be for concealing birth of child, 156.

Trial for, may be where, 160.

9 G. 4 c. 74 s. 5, relating to, extended to murder under the I. P. C., 162.

NOTARIAL ACT.—(Stamp Act.)

How to be stamped, 69.

NUMBERS AND GENDER.—(Stamp Act.)

Interpreted, 54.

OFFENCES AGAINST PUBLIC JUSTICE.—*See Evidence.*

OPTIONAL STAMP.—(*Stamp Act.*)

Sum recoverable under instrument so stamped, not to exceed the amount represented by the Stamp, 44.

ORPHANS' FUND.—*See Medical Officer's Widow's and Orphan's Fund.*

OUDE.—*See King of Oude.*

PAPER.—(*Stamp Act.*)

Word interpreted, 54.

PARTITION OF ESTATE.—(*Stamp Act.*)

Deed of, how to be stamped, 69.

PLEADERS.

Profession of, extended to attorney, except that of advocacy, 174.

POLICY OF INSURANCE.—(*Stamp Act.*)

How to be stamped, if on Life or against Fire, 70; how if on ship, *ib.*

POST DATED BILLS OF EXCHANGE. (*Stamp Act.*)

Prohibited, 38; under penalty, *ib.*

POWER OF ATTORNEY.—(*Stamp Act.*)

How to be stamped, 67.

PROFESSIONS, TAXES ON.—*See Duties on Arts, Trades, and Professions.*

PROMISSORY NOTE.—(*Stamp Act.*)

How to be stamped, 57; if payable by instalments, 71; defect of stamp on, irremediable, 83.

PROTEST.—(*Stamp Act.*)

Of Bill of Exchange, how to be stamped, 71; ship protest, how, 72.

RECEIPT FOR MONEY.—(*Stamp Act.*)

How to be stamped, 72.

RECEIVERS.

Persons charged jointly as such may be convicted of separate receiving, 157; and may be tried without previous conviction or trial of principal, 158.

RELEASE OF EQUITY OF REDEMPTION.—(*Stamp Act.*)

How to be stamped, 69.

RELEASE OF TRUSTEE OR EXECUTOR.—(*Stamp Act.*)

How to be stamped, 73.

RECONVIVANCE OF MORTGAGED PROPERTY.—(*Stamp Act.*)

How to be stamped, 69.

REVISION OF JUDGMENT.—(*High Court.*)

Time for applications for, in its original Civil jurisdiction, may be fixed by rule of Court, 182.

REGULATIONS, *Repealed.*

(*Bengal.*)

R. 9 1793 (Criminal Procedure) ss. 4 to 12, 14 to 18, 23, 26, 27, 29, 47 to 51, 53, 54, 56 to 58, 61, 64, 65, 74, 75, 77 and 78, repealed, 113.

„ 13 „ (Appointment of Criminal Officers) ss. 9, 11, repealed, *ib.*

„ 22 „ (Police) ss. 10, 16, 22, 31, 32, to 34 and 38 repealed, 114.

„ 7 1794 (Criminal Trials) repealed, *ib.*

„ 16 1795 (Criminal Trials) s. 4 c. 1, partially and 2, 4, 5 and all the following sections, repealed, 115.

„ 17 „ (Police) ss. 10, 20, 29 to 32 and 35 repealed, *ib.*

„ 21 „ (Criminal Law) repealed, *ib.*

„ 2 1796 (European British Subjects) repealed, *ib.*

„ 9 „ (Prisoner's Witnesses) repealed, *ib.*

„ 11 „ (Criminal Procedure) repealed, 116.

„ 2 1797 (Responsibility of Landholders) s. 3 repealed, *ib.*

„ 4 „ (Criminal Procedure) repealed, *ib.*

„ 13 „ (Powers of Magistracy) repealed, *ib.*

„ 14 „ (Nizamut Adawlut) repealed, *ib.*

„ 3 1798 (Holidays) repealed, 117.

REGULATIONS, Repealed.—(Bengal continued.)

- R. 2 1799 (Goal Deliveries) repealed, 117.
 " 4 " (State Prisoners) repealed, *ib.*
 " 8 " (Mahomedan Law) repealed, *ib.*
 " 10 " (Procedure) repealed, 118.
 " 3 1801 (Perjury) repealed, *ib.*
 " 8 " (Mahomedan Law) repealed, *ib.*
 " 6 1802 (Child Sacrifice) repealed, *ib.*
 " 6 1803 (Procedure) repealed, *ib.*
 " 7 " (Courts of Circuit) repealed, *ib.*
 " 8 " (Nizamut Adawlut) repealed, except ss. 6, 24 and 26, *ib.*
 " 12 " (Appointment of Officers) ss. 12, 14 repealed, *ib.*
 " 20 1803 (State Prisoners) repealed, 119.
 " 35 " (Police) s. 3 and s. 10 c. 3, 4, 5, *ib.*
 " 50 " (Criminal Courts) repealed, *ib.*
 " 53 " (Punishments) repealed, 120.
 " 3 1804 (Criminal Law) repealed, *ib.*
 " 4 " (Criminal Justice) s. 7 the proviso of, repealed, 121.
 " 9 " (Courts of Circuit) partially repealed, *ib.*
 " 3 1805 (Punishment) repealed, *ib.*
 " 7 " (Ceded Provinces) s. 14 repealed, *ib.*
 " 1 1806 (Jurisdiction) ss. 6 to 9 repealed, 122.
 " 12 " (Jurisdiction) partially repealed, *ib.*
 " 15 " (European British Subjects) repealed, 123.
 " 2 1807 (Perjury) repealed, *ib.*
 " 9 " (Police) repealed, *ib.*
 " 14 " (Police) repealed, *ib.*
 " 8 1808 (Punishment) repealed, 124.
 " 1 1810 (Futwa) repealed, *ib.*
 " 6 " (Responsibility of Landowners) s. 3 to 5, *ib.*
 " 14 " (Pardon and Punishment) repealed, *ib.*
 " 1 1811 (Punishment) repealed, except part of s. 10, *ib.*
 " 7 " (Police) repealed, 125.
 " 10 " (Slavery) s. 3 repealed, *ib.*
 " 14 " (Punishment) repealed, *ib.*
 " 3 1812 (Criminal Procedure) ss. 2 and 3, 4 partially, 6, 12 repealed, *ib.*
 " 7 1813 (Ceded Provinces) repealed, 126.
 " 9 " (Punishment) repealed, *ib.*
 " 8 1814 (Murder) s. 2 partially repealed, *ib.*
 " 15 " (Procedure) repealed, *ib.*
 " 14 1816 (Jails) s. 9, 10 repealed, *ib.*
 " 17 " (Police) s. 8 c. 3, 4 repealed, 127.
 " 17 1817 (Procedure) repealed, *ib.*
 " 20 " (Police) s. 6 c. 3 and 4, s. 8 c. 5, 6, 7, ss. 9, 12 to 20, 22 to 26 repealed, *ib.*
 " 6 1818 (Punishment) repealed, 128.
 " 8 " (Mochulkas) repealed, *ib.*
 " 12 " (House breaking) repealed, *ib.*
 " 3 1819 (Robbery) repealed, 129.
 " 7 " (Jurisdiction) repealed, *ib.*
 " 4 1820 (Jurisdiction) repealed, *ib.*
 " 7 " (Dhurna) repealed, *ib.*
 " 3 1821 (Procedure) repealed, 130.
 " 1 1822 (Procedure) repealed, *ib.*
 " 4 " (Procedure) repealed, *ib.*
 " 8 " (Jurisdiction) repealed, *ib.*
 " 2 1823 (Affrays) repealed, 131.
 " 4 " (Jurisdiction) repealed, *ib.*
 " 6 1824 (Procedure) repealed, *ib.*
 " 10 " (Pardons) repealed, 132.
 " 1 1825 (Procedure) repealed, *ib.*

REGULATIONS, *Repealed, (Bengal continued.)*

- R. 4 1825 (Mochulkas) repealed, 132.
 " 12 " (Jurisdiction) repealed, *ib.*
 " 16 " (Jurisdiction) repealed, 133.
 " 1 1828 (Sentences) repealed, *ib.*
 " 6 " (Affrays) repealed, *ib.*
 " 8 " (Affrays) repealed, *ib.*
 " 6 1829 (Jurisdiction) repealed, *ib.*
 " 7 " (Procedure) repealed, *ib.*
 " 12 " (Jurisdiction) repealed, 134.
 " 17 " (Suttce) ss. 4, 5 repealed, *ib.*
 " 4 1830 (Procedure) repealed, *ib.*
 " 8 " (Procedure) repealed, *ib.*
 " 6 1831 (Judges) ss. 12, 13 repealed, *ib.*
 " 7 " (Jurisdiction) ss. 5 and 6 and 7 partially repealed, 135.
 " 9 " (Sudder Courts) ss. 3, 4 repealed, *ib.*
 " 2 1832 (Police) ss. 2, 3 repealed, *ib.*
 " 3 " (Slavery) s. 2, to 2 repealed, *ib.*
 " 6 " (Assessors) ss. 4, 5, 6 repealed, *ib.*
 " 2 1834 (Punishment) repealed, except s. 7, 136.

(Bombay.)

- R. 2 1827 (Jurisdiction) s. 36 repealed, 144.
 " 4 " (Procedure) s. 4 repealed, 34; and s. 34 c. 4, ss. 52, 54, 55, repealed, *ib.*
 " 11 " (Jurisdiction) repealed, *ib.*
 " 12 " (Police) repealed, except as stated, 144, 145.
 " 13 " (Jurisdiction) repealed, partially, 145.
 " 14 " (Criminal Law) repealed, ex. s. 3 c. 2, and ss. 20, 23, 146.
 " 15 " (Zemindary Police) repealed, *ib.*
 " 23 " (Miscellaneous) repealed, *ib.*
 " 30 " (Poona and Ahmedabad) repealed, *ib.*
 " 17 1828 (Punishments) repealed, *ib.*
 " 3 1830 (Jurisdiction) repealed, except ss. 2, 4, 6, 7, 147.
 " 4 " (Jurisdiction) repealed, except s. 1 c. 1, and s. 2, 147.
 " 12 " (Stamps) repealed, 34.
 " 16 " (Self-Immolation) repealed, 147.
 " 19 " (Joint Session Judge) repealed, *ib.*
 " 5 1831 (Escape) repealed, *ib.*
 " 8 " (Jurisdiction) repealed, except s. 1, *ib.*
 " 9 " (Responsibility of Landowners) repealed, *ib.*
 " 3 1833 (Police) repealed, 148.
 " 7 " (Trials) repealed, *ib.*
 " 8 " (Circuits) repealed, *ib.*

(Madras.)

- R. 3 1802 (Jurisdiction) s. 8 repealed, 186.
 " 4 " (Provincial Courts) s. 20 repealed, *ib.*
 " 7 " (Circuit Courts) repealed, *ib.*
 " 8 " (Fouzdary Court) ss. 8 to 18, 20, 21, 23, to 25 repealed, *ib.*
 " 11 " (Law Officers) s. 8 repealed, *ib.*
 " 12 " (Officers) ss. 12, 13, 14, repealed, 137.
 " 15 1803 (Punishments) repealed, *ib.*
 " 1 1810 (Criminal Law) repealed, *ib.*
 " 6 1811 (Perjury) repealed, 138.
 " 6 1816 (Native Commissioners) s. 49 repealed, *ib.*
 " 9 " (Zillah Magistrate) repealed, except as stated, *ib.*
 " 10 " (Zillah Courts) repealed, except s. 40 and Appendix, *ib.*
 " 11 " (Police) repealed, except ss. 8 to 10, 12 to 14, 47, 139.
 " 3 1817 (Jurisdiction) s. 2 repealed, *ib.*
 " 1 1818 (Procedure) repealed, *ib.*
 " 3 1819 (Punishments) repealed, *ib.*
 " 5 " (Government Servants) repealed, *ib.*

REGULATIONS, Repealed.—(*Madras continued.*)

- R. 4 1821 (Police) repealed, except s. 6, 139.
 „ 2 1822 (Procedure) repealed, *ib.*
 „ 6 „ (Jurisdiction) repealed, 140.
 „ 1 1824 (Procedure) repealed, *ib.*
 „ 1 1825 (Procedure) repealed, *ib.*
 „ 3 1826 (Perjury) repealed, 140.
 „ 2 1827 (Jurisdiction) repealed, except s. 3, *ib.*
 „ 3 „ (Procedure) repealed, 141.
 „ 6 „ (Criminal Law) repealed, *ib.*
 „ 8 „ (Jurisdiction) repealed, as stated, *ib.*
 „ 10 „ (Jury Trial) repealed, 142.
 „ 8 „ (Corporal Punishment) repealed, *ib.*
 „ 9 „ (Reports) repealed, *ib.*
 „ 6 1829 (Procedure) repealed, *ib.*
 „ 8 „ (Criminal Law) s. 5 repealed, *ib.*
 „ 2 1830 (Corporal Punishment) repealed, *ib.*
 „ 2 1831 (Jurisdiction) repealed, 143.
 „ 3 „ (Procedure) repealed, *ib.*
 „ 8 1832 (Sudder Courts) repealed, *ib.*
 „ 9 „ (Criminal Law) repealed, *ib.*
 „ 13 „ (Procedure) repealed, *ib.*
 „ 2 1833 (Corporal Punishment) repealed, *ib.*
 „ 3 „ (Jurisdiction) s. 2 repealed, 144.
 „ 1 1834 (Punishments) repealed, *ib.*

SALT, CONTRABAND.

Act to extend to Oude, Acts 14, 1843, and 36, 1855, 168.

Search for, how to be made in Zenana, 169.

SCHEDULE TO AGREEMENTS AND OTHER INSTRUMENTS.—(*Stamp Act.*)

How to be stamped, 73.

SCHEDULES TO STAMP ACT.

Schedule A, 54 *et seq.* ; Schedule B, 74 *et seq.*

SEAL—*See Government Seal, East India Company's, Seal of.*

SETTLEMENT, MARRIAGE SETTLEMENT, &c.—(*Stamp Act.*)

How to be stamped, 73.

SEYCHELLES—*See Emigration to Seychelles.*

Emigrant to, not to embark without certificate, 179; and in case of sickness on emigrant ship, emigrants may be taken to Quarantine, *ib.*, or may elect to go to Mauritius, *ib.*, *et seq.*

SHARES.—(*Stamp Act.*) *See Conveyance of Shares.*

SHEET.—(*Stamp Act.*)

Word interpreted, 54.

SHERIFF—*See House of Correction.*

SHIPPING DOCUMENTS, WITH BILLS.—(*Stamp Act.*)

Exempt from Stamp Duty, 69.

SILVER AND COPPER COINAGE.—*See Silver Coinage, Copper Coinage.*

Act to provide for new, 89.

SILVER COINAGE.

Of What Coins it shall consist, 89; and coins of what weight, *ib.* ; and with what inscriptions, 90.

To be legal tender when and for what, *ib.*

SPIRITS, EXPORTED OR IMPORTED BY SEA.

To be subject to 10 per cent. *ad valorem*, 181.

STAMP.—(*Stamp Act.*)

Word interpreted, 53.

Form of, to be prescribed by Governor-General in Council, 35.

STAMP ACT, OFFENCES AND PENALTIES.

To be sued for only by public officer, 53.

Fines for, how to be levied, *ib.* ; and half may be awarded to informer, *ib.*

STAMP DUTIES.

Act to consolidate and amend the law relating to, 34, *et seq.*

Laws relating to, repealed, 34.

Schedule of (A) enacted, 35.

Adhesive Stamps may be used on Receipts, Drafts, and specified money orders, 35; and on transfer of joint stock shares, 36; and on Deeds, &c., when specially authorized, *ib.*; and on Foreign Bills, 36, 37.

Collector of, may cancel defect of Stamp, in what cases, 39; and on what terms, *ib.*; and within what time, *ib.*; or what further enlarged time, 39, 40; and may determine to cancel or not, 40; and what Stamp is requisite, *ib.*; and his powers to be subordinate to Board of Revenue, 41; and where collector may correct errors under Stamp Act, Civil Court may receive duty and penalty, 41.

Powers of Civil Courts in regard to errors in, 41; but not to apply to Bills, Receipts and money orders, 43.

Doubts respecting, may be settled by Collector, 42; and how, *ib.*

May be lowered by Governor General in Council, 46.

Officers to be appointed for collection of, 46; and their districts, *ib.*

Powers of Board of Revenue in regard to, 41, 46.

STAMP DUTIES ON LAW PROCEEDINGS.

Enacted, except in Courts established by Royal Charter, 45, shall be as in schedule B, 74.

Questions respecting, to be determined by what Court, 46; may be lowered by G. G. in C., 46.

Proceedings of High Court in its ordinary jurisdiction, exempt from, 17.

STAMPS IN HIGH COURT IN ITS ORIGINAL JURISDICTION.

Not leviable, 171, *et seq.*

STAMPS, VENDORS OF.—See Licensed Vendors of Stamps.**SUBORDINATE MEDICAL OFFICERS' WIDOWS' & ORPHANS' FUND.**

Act to provide for the dissolution of, 175, *et seq.*

SUDDER COURT.

Act to repeal Act 16, 1852, relating to criminal administration of justice in, 151, *et seq.*

SUPREME COURTS.

When consisting of only one judge, to have all the powers of 2 or more judges under Act 25, 1861, ss. 398, 401, 420, 93.

SURETY BONDS.—(Stamp Act.)

How to be stamped, 60.

THEFT.

Conviction may be of, under charge of criminal misappropriation of property, 157; how many and what takings may be proved under Court for, 158.

TRADES, TAXES ON.—See Duties on Arts, Trades and Professions.**TRAVERSE.—See Trial.****TREASURIES OF THE GOVERNMENT.—See General Treasury.****TRIAL.—See Jurisdiction, Abettors, Receivers, Murder, Culpable Homicide.**

Not to traverse as of right, but may be postponed on grounds, 163, *et seq.*

TRUSTEE, RELEASE OF.—(Stamp Act.)—See Release.**VALUE.—(Stamp Act.)**

Word interpreted, 53.

VENDORS OF STAMPS.

To be licensed, 47; under conditions, *ib.*; to hang up stamp Act schedules in shop, *ib.*; to indorse on specified kind of stamps sold, specified particulars, *ib.*; and be subject to punishment for false endorsement, *ib.*; not to refuse stamp on tender of firm, 48; not to receive more than price, *ib.*; on pain of punishment, *ib.*; and not to sell repealed stamps, *ib.*; not to sell stamps without license, 50, except as excepted, *ib.*

To render accounts to Collector, &c., 48; and pay balances, *ib.*; on expiration of license, to give up stamps, &c., 49; on death of, stock to be given up, *ib.*; and price paid returned, 50; sureties of, to be proceeded against when, 49, 50.

WARRANT, BONDED WAREHOUSE—(*Stamp Act.*)

How to be stamped, 73.

WARRANTS OF ATTORNEY.

Practice relating to, continued, 174 ; how to be stamped, 67.

WARRANT OF ATTORNEY OR COGNOVIT—(*Stamp Act.*)

How to be Stamped, 67.

WIDOWS' AND ORPHANS' FUND.—*See Medical Officers' Widows' and Orphans' Fund.*

FOREIGNERS.

ACT No. I. OF 1862.

[*Received the assent of the G. G. on the 13th Feb., 1862.*]

Recites expediency of reviving and continuing Act XXXIII. 1857.

Enacts that Act XXXIII. 1857, shall be revived and continued for 2 years from the 5th December 1861.

An Act to revive and continue in force for a further period Act XXXIII of 1857 (to make further provision relating to foreigners.)

Whereas it was enacted by Act XXVIII of 1859, that Act XXXIII of 1857 (*to make further provision relating to foreigners*) should continue in force for two years from the 5th day of December 1859 ;

and whereas it is expedient to revive and continue the said Act for a further period ; It is enacted as follows :—

The said Act XXXIII of 1857 shall continue in force for the period of two years from the 5th day of December 1861, and shall be deemed and taken to have had effect as if this Act had actually passed and received the assent of the Governor-General before the expiration of the said Act XXXIII of 1857, as continued in force by the said Act XXVIII of 1859.

Act XXXIII of 1857 revived and continued in force till the 5th December 1863.

DUTIES ON ARTS, TRADES AND PROFESSIONS.

ACT No. II. OF 1862.

[*Received the assent of the G. G. on the 27th Feb., 1862.*]

Recites that those duties may be equitably adopted into the financial system, but are not now required.

Repeals Act XVIII. 1861, except so far as it repeals Madras Regulations.

An Act to repeal Act XVIII of 1861 (for imposing a Duty on Arts, Trades, and Dealings)

Whereas the Governor-General in Council has determined that, although the duties imposed on Arts, Trades, and Dealings by Act

Preamble.

XVIII of 1861, may be equitably adopted as a part of the Financial system of India whenever the exigencies of the State may render it necessary, the said duties are not now required for the purposes of the Government of India, and may be dispensed with ; It is enacted as follows :—

Act XVIII of 1861 is hereby repealed, except so far as it repeals the Regulations and the parts of Regulations of the Madras Code therein mentioned.

THE GOVERNMENT SEAL.

ACT No. III. OF 1862.

[Received the assent of the G. G. on the 28th Feb., 1862.]

Recites expediency of adapting the law relating to the use of a Government Seal to the present form of Government.

Provides for the use of Seals where required by law in lieu of the old Seal of the E. I. Co.

An Act to amend the law relating to the use of a Government Seal.

Whereas it is expedient to adapt the law relating to the use of a Government Seal to the present form of the Government in India ; It is enacted as follows :—

Whenever it is required by any Regulation of a local Government, or by any Act of the Governor-General of India in Council, that the Seal of the East India Company shall be affixed on behalf or by the authority of the Government to any Instrument or document, it shall be lawful, if the Seal is to be affixed on behalf or by the authority of a local Government, to affix in lieu of the Seal of the East India Company a Seal bearing the designation of such local Government, or if the Seal is to be affixed on behalf or by the authority of the Government of India, a Seal bearing the inscription "Government of India;" and such Instrument or document so sealed shall to all intents and purposes be as valid and effectual as if the Seal so used had been that of the East India Company.

BANK OF BENGAL.

—
ACT No. IV. of 1862.

[*Received the assent of the G. G. on the 28th Feb., 1862.*]

Recites that twelve months' notice has been given to the Bank to modify its power to issue Promissory Notes, and recites the expediency of modifying the Bank Acts.

1. Repeals Act VI. 1839, except in its repealing provisions, &c., and repeals Acts XXI. 1854; and XXVII. 1855, so far as they relate to the Bank of Bengal.

2—4. Continues the shareholders, &c., of the Bank of Bengal as a corporation aggregate; and (3) continues in the corporation all existing and future properties; (4) with power to sue and be sued, &c., by its corporate name.

5—6. Continues the capital of the Bank, but divides it into 10,700 shares of 1,000 rupees each, subject to be increased; (6) by the Directors from time to time and in such manner of subscription as they may think proper, and to an amount not exceeding 30,000 shares of 1,000 rupees each.

7—9. Entitles shareholders to surrender their shares and have consolidated stock instead; and (8) makes consolidated stock transferable in amounts not less than 250 rupees; (9) the shares to be represented by certificates and the stock by receipts of the Directors, either for portions or the whole of the proprietor's stock.

10. Bank stock to be personal estate.

11. Makes shares transferable by endorsement; and consolidated stock by deed of transfer, &c., but transfer not to be effectual till registered, and registration noted on certificate, &c., and all transfers to be liable to stamp duty.

12. Registered shareholders alone to be members of the body corporate, and Bank not to be bound, &c. by trusts, and joint proprietors to hold as joint tenants with benefit of survivorship. The Secretary of State for India in Council to be the proprietor of shares held by the Government of India.

13—15. The business of the Bank to be managed by nine Directors, of whom three shall be appointed and removeable by the Government, and the remaining six by the shareholders; (14) the present Directors to continue; and (15) two of the elected Directors to go out annually, &c., by rotation, and be re-eligible.

16. Directors to have not less than 12,000 rupees capital stock, and not to be Director or officially connected with any other Bank; and no two persons of same firm, &c., to be Directors at the same time.

17—21. In case of death, resignation or absence for three months from Calcutta or disqualification of any elected Directors, a special general meeting shall be called, &c., to elect a new Director, &c.; who (18) shall be elected by the majority of shareholders, &c.; (19) voting according to prescribed scale, no one being entitled to more than 7 votes, and in case of joint proprietors the one first named on the register to give the vote; and (20) the Governor-Gen-

ral in Council to vote by proxy signed by Secretary ; and (21) proprietors by general or special proxy.

22. Directors to choose a President at first meeting every year, and in his absence the Senior Director to be Vice-President.

23. Authorizes the Treasurer and Secretary or Deputy Secretary to endorse and transfer all kinds of securities held by the Bank to draw, &c., Bills of Exchange, &c., in the authorized business of the Bank, and to sign receipts, &c., connected with Bank business.

24. The Bank seal not to be affixed except in presence of three Directors, who shall sign to authenticate the sealing, &c.

25. Empowers the Directors to appoint the necessary establishment of officers, &c., and to remove them, and fix their salaries.

26. Prohibits Secretary and Treasurer, Deputy Secretary, Head Accountant and Khazanchee from engaging in any kind of commercial business, or acting as broker or agent, &c., and those officers to give security, that of the Secretary being for not less than 50,000 Rupees.

27—28. The business of the Bank shall be lending on specified securities, &c.; drawing, &c., Bills payable in India only; granting Post Bills; buying &c., bullion; making investments in specified securities; opening cash accounts, &c., money agency; and realizing pledged securities: and besides (28) drawing, &c., Bills, &c., payable out of India for constituents in the Agency Department, and buying Bills to meet such drafts.

29. Authorizes the Bank to take over the business of the Government Treasury, &c.; to manage the issues, &c., of the Paper Currency, and to settle the terms with the Government.

30. Prohibits loans on its own shares and stock, and on mortgage of lands and any immoveable property.

31. Bank books to be balanced on the 30th June and 31st December; balance sheet to be signed by a majority of the Directors, and sent to Government of India, &c.

32. An account of profits to be taken on 1st January and 1st July, and dividend to be declared on basis of actual profits, out of which a reserve may be made.

33—34. General meeting of proprietors to take place on 1st Monday in August every year; at which the Directors shall submit a statement of the affairs; and (34) an auditor may be elected.

35. Special General Meeting may be called by any three Directors or ten Proprietors on giving fifteen days' notice of purpose.

36. Empowers Directors to establish Branch Banks, and necessary establishments of officers, &c., and to make regulations, &c., not inconsistent with this Act or the Bye-Laws, &c.

37. Empowers the Bank to purchase, &c., the capital, &c., of any other joint stock Bank in India, and to allot, &c., the capital stock among the shareholders of such Bank, and for that purpose to create new Bank stock; the new shareholders to come in on footing of the old shareholders, &c.

38. Entitles Bank to withhold dividends from shareholders indebted to it, and after demand and default of payment to sell shares belonging to the debtor as his own, in satisfaction of debt to Bank, under specified condition.

39. In case of death of proprietor, Bank not bound to recognize representatives without probate or letters of administration.

40. Empowers the Directors to make, rescind, &c., Bye-Laws, &c., to be approved by Government of India.

41—42. Interpretation clause, and (42) Act to come into operation from 1st March 1862.

An Act for regulating the Bank of Bengal.

Whereas the Governor-General of India in Council has,

Preamble. pursuant to the provisions of Act VI of 1839 (*relating to the Bank of Bengal*),

given twelve months' due notice to the Bank of Bengal that the provisions of the said Act, as regards the power of the Bank to issue Promissory Notes under Section XXXI of that Act, would be modified as hereinafter appears, and it is expedient that the provisions of the said Act and of Act XXI of 1854 (*to amend the Law relating to the several Banks of Bengal, Madras, and Bombay*), and of Act XXVII of 1855 (*to enable the Banks of Bengal, Madras, and Bombay to transact certain business in respect of Government Securities and Shares in the said Banks*) as regards the said Bank of Bengal should be re-enacted with certain amendments and modifications hereafter contained; It is hereby enacted as follows:—

I. Act VI of 1839, except in so far as it repeals any prior

Charter, Regulation, or Act, and except as to any act or offence done or committed, or any liability incurred before this Act shall come into operation, and Acts XXI of 1854 and XXVII of 1855, so far as they severally relate to the Bank of Bengal, are repealed from and after the coming into operation of this Act.

II. From and after the coming into operation of this Act and

notwithstanding the repeal of the said Act VI of 1839, the present and future Proprietors of the capital stock of the Bank of Bengal shall continue to be a body corporate by the name of the Bank of Bengal with perpetual succession, and shall continue to possess

Repeal of Act VI of 1839, and Acts XXI of 1854, and XXVII of 1855, so far as they relate to the Bank of Bengal.

Present Corporation continued.

and enjoy all the rights, privileges, and immunities incident by law to a corporation aggregate.

III. All property and securities for property, claims, and

Property of the Bank.

demands whatsoever now vested in or held by the said Bank of Bengal under and by virtue of the said Act VI of 1839, shall from and after the coming into operation of this Act be vested and continued in the said Bank of Bengal as and being a body corporate under and by virtue of this Act as aforesaid, and the said Bank of Bengal as such body corporate shall be subject to all debts, demands, claims, and liabilities outstanding against the said Bank at the time of this Act so coming into operation, and no suit or proceeding at law or in Equity then pending shall cease or abate in consequence of the repeal of the said Act VI of 1839, or of the continuance of the said Bank by virtue of this Act.

IV. The said Bank so continued as aforesaid shall and may

Bank may sue and be sued by corporate name, and hold and transfer property.

sue and be sued by its corporate name aforesaid, and shall and may have and use such common seal as the Directors of the said Bank shall from time to time appoint, and shall be competent as such body corporate to acquire and hold, either absolutely or conditionally for a term or in perpetuity, any description of property whatever, and to transfer and convey the same.

V. The existing capital of the said Bank now consisting of

Capital of the Bank.

2,675 shares of Co.'s Rs. 4,000 each, divisible into half and quarter shares, shall continue to be the capital of the said Bank, but shall from and after the coming into operation of this Act consist of 10,700 shares of Rupees 1,000 each, divisible into half and quarter shares, and such capital shall be subject to such increase as next hereinafter mentioned.

VI. It shall be lawful for the Directors of the said Bank for

Increase of capital.

the time being, from time to time, as and when they shall deem it expedient so to do, and on such previous notification as they may deem sufficient in that behalf, to increase the said capital, and for that purpose to make such orders and directions for the opening of

subscriptions towards such increase of capital by the Proprietors of the Bank for the time being as to them may seem fit, and also to allow to the said Proprietors such period to fill up the subscription as to them the said Directors shall seem meet, and also to prescribe in what manner and form the said Proprietors shall subscribe and pay into the said Bank the proportions of new capital which such Proprietors may respectively desire to subscribe, and also to make such orders and directions as to them the said Directors may seem fit, for the disposal and allotment of the amount of new capital that may not be subscribed for and paid up by Proprietors for the time being, in the manner and form so prescribed. Provided always that the capital of the said Bank, including any increase therein that may be made under Section XXXVII of this Act, shall not in the whole exceed 30,000 shares of 1,000 Rupees each.

VII. It shall be lawful for any Proprietor of any 1,000 Rupees

share or shares or of any half or quarter
Consolidated stock. share or shares in the existing capital or

in the new capital so to be created as aforesaid, at any time and from time to time to surrender such share or shares or half or quarter share or shares or any of them to the Directors of the Bank for the time being, and to demand and receive from the Bank, in lieu thereof, consolidated stock to the like amount as represented by the share or shares or half or quarter share or shares so surrendered, and in like manner any Proprietor or other person subscribing for any portion of the new or increased capital under the provisions hereinbefore contained, may at his option subscribe for shares or for consolidated stock or partly for shares and partly for stock.

VIII. The consolidated stock aforesaid shall be transferable

Consolidated stock how (subject to the provisions hereinafter
transferable. contained with respect to transfers) in

any amount or sum not less than 250 Rupees, and the holder of any share or shares or half or quarter shares or share or of any consolidated stock, shall be a Proprietor of and interested in the capital of the Bank to the extent of the amount of the shares or half or quarter shares or stock so held by him.

IX. A certificate signed by three Directors of the said Bank shall be delivered to the Proprietor of any Certificates of shares and receipts for stock. share or half or quarter shares of the capital of the said Bank, upon demand made by such Proprietor, and any Proprietor of more than one such share or half or quarter share, may at his option demand a certificate for each or one certificate for all his shares, and a receipt shall in like manner on demand be delivered to the Proprietor of any stock, and any Proprietor of stock may at his option demand one receipt for the whole of the stock or separate receipts for any portions of the stock so held by him.

X. The proportion of the capital of the said Bank held by any Proprietor, whether held as shares or as consolidated stock, shall be of the Shares and stock to be deemed personal estate. nature of personal estate of such Proprietor.

XI. Shares in the capital shall be transferable by endorsement to be made on the certificates thereof respectively, under the hand of the Proprietor or his Attorney duly authorized, which endorsement shall specify the name of the person or persons to whom the said transfer shall be made, and consolidated stock shall be transferable by a deed of transfer executed by the Proprietor or his duly authorized Attorney, and in the form set forth in Schedule A hereto annexed. Provided always that no endorsement of a share, certificate, or deed of transfer of stock shall be effectual to transfer any interest in the share or stock until such endorsement or deed of transfer shall have been registered at the Bank of Bengal, and such registration shall have been noted on such endorsement or deed of transfer under the hand of an Officer appointed for that purpose by the Directors of the said Bank. Provided also that every transfer of shares or stock by endorsement or deed of transfer as aforesaid shall be liable to Stamp Duty as a transfer of shares under Clause XIX of the Schedule A to Act XXXVI of 1860, or any future Act imposing a Stamp Duty on transfer of shares.

XII. The registered Proprietors for the time being of the shares and stock into which the capital of the said Bank shall be divided, and no other persons, shall be members of the body corporate hereby continued, and the Bank shall not be bound or affected by notice of any trust to which any share or stock may be subject in the hands of the registered Proprietor thereof; and when any share or stock is vested in more than one registered Proprietor, such Proprietors shall as between themselves and the Bank, be considered as joint tenants with benefit of survivorship. The shares and stock registered in the name of the Governor-General in Council shall be deemed to belong to the Secretary of State for India in Council.

XIII. The business of the said Bank shall be managed by nine Directors, of whom (so long as the Government of India shall hold shares or stock in the said Bank, or so long as any such arrangement or agreement with the Government as in Section XXIX of this Act mentioned, which has been already entered into or shall hereafter be entered into, shall remain in force,) three shall be appointed and removeable by the Governor-General of India in Council, and the remaining Directors, and in case the Government shall cease to hold shares or stock in the said Bank, and no such arrangement or agreement as aforesaid shall remain in force, all the Directors shall be elected and be removeable by vote of a general meeting of the Proprietors.

XIV. The persons who at the time of this Act coming into operation shall be Directors of the said Bank, shall continue to be Directors of the said Bank, subject to removal as aforesaid and to the provisions hereinafter contained.

XV. Two of the six Directors elected and to be elected by the said Proprietors shall in rotation go out of office on the second Monday in the month of December in every year, on which day a General Meeting of Proprietors shall be held for the election of two Directors in their stead. Provided always

that any Directors going out by rotation as aforesaid shall not be re-eligible at the election which takes place thereupon. Provided also that the rotation existing at the time of this Act coming into operation shall continue to be observed.

XVI. Clause 1.—No person shall be eligible or qualified to serve as a Director by election of the Proprietors, who shall not be a Proprietor, in his own right and unincumbered, of shares or stock to the amount of twelve thousand Rupees at the least of the capital of the said Bank, or who shall be a Director or Agent or Manager of any other Bank or Branch Bank within the Town or Suburbs of Calcutta, or who shall be a partner of or managing agent for or shall hold a power of procuration from any such Director, Agent, or Manager.

Clause 2.—No two persons who shall be partners of the same mercantile firm, or one of whom shall be the general agent of, or shall hold a power of procuration from, a mercantile firm of which the other is a partner, shall be eligible or qualified to serve as Directors at the same time.

XVII. In case of the death, resignation, or absence from Calcutta for more than three calendar months, or disqualification under the preceding Section, or removal as aforesaid of any Director elected or to be elected by the said Proprietors, the other Directors shall, within fifteen days after such death, removal, or resignation, call a special general meeting of the Proprietors for the purpose of choosing a successor to the Director so dead, resigned, absent, disqualified, or removed, and such successor shall come into the same place in the rotation abovementioned, in which the deceased, removed, absent, or disqualified Director was.

XVIII. At general meetings of the Proprietors, whether ordinary or special, every election and other matter submitted to the meeting shall be decided by a majority of votes, and no person shall be allowed to vote at any such meeting in respect of any share or stock acquired by transfer, unless such

Disqualifications to serve as an elective Director.

No two partners, &c. of the same firm to serve as Directors at the same time.

Vacancies among the elective Directors how to be filled up.

At General Meetings all matters to be decided by a majority of votes.

transfer shall have been completed and registered six months at the least before the time of such meeting.

XIX. At all such general meetings, the Proprietors shall vote according to the following scale :—

Scale of votes.

4	Shares of Rupees 1,000 each or consolidated stock amounting to 4,000 shall entitle to	...	1	Vote.
20	Shares or consolidated stock do.	Rs. 20,000	2	Votes.
40	„ ditto do.	„ 40,000	3	„
60	„ ditto do.	„ 60,000	4	„
80	„ ditto do.	„ 80,000	5	„
120	„ ditto do.	„ 120,000	6	„
160	„ ditto do.	„ 160,000	7	„

and no Proprietor shall be entitled to more than seven votes. Provided also that when any share or stock shall be held by joint registered Proprietors, the Proprietor whose name shall appear first in the Register as one of the holders of such share or stock, shall alone be entitled to vote in respect thereof, and to receive notices as if he were sole Proprietor thereof.

XX. It shall be lawful for the Governor-General of India in Council (so long as the Government shall hold shares or stock in the said

Bank) to give a proxy in writing signed by one of the Secretaries to Government, to any person whom the Governor-General in Council may appoint to attend any general meeting of the Proprietors, and the holder of such proxy shall be entitled to give seven votes upon all matters or questions that may be submitted to such meeting, excepting upon the election or removal of such Directors as are elected by the said Proprietors.

XXI. Any Proprietor entitled to vote at any general meeting may give a proxy in writing either general or special, under his hand or the hand

Proxies of Proprietors.

of his Attorney duly authorized, to any other Proprietor, and such proxy shall be produced at the time of voting and shall entitle the person, to whom it is given, to vote on such matters as shall be authorized by the tenor of such proxy. Proxies existing and in force, at the time of this Act coming into operation shall continue in force, anything herein contained notwithstanding.

XXII. At the first meeting of the Directors in every year, they shall choose a President from

Directors to choose a President who is to have a casting vote.

among themselves, and whenever the office of President shall become vacant, they shall at their next meeting choose a successor for the remainder of the current year, and during any vacancy or in the absence of the President, the senior Director in rotation shall be Vice-President for the time, and such President or Vice-President shall have the casting vote in all cases of an equal division of votes at meetings either of Directors or Proprietors.

XXIII. The persons for the time being holding the office of Secretary and Treasurer or of Secretary alone, or of Deputy Secretary

Accounts, receipts, and documents of the Bank, by whom to be signed.

of the said Bank, are hereby severally empowered for and on behalf of the Bank to endorse and transfer Government securities, Railway shares, certificates and Bonded Warehouse warrants, and other documents of title in goods standing in the name of the Bank, and to draw, accept, and endorse Bills of Exchange, Bank Post Bills, and letters of credit, in the current and authorized business of the Bank, and to sign all other accounts, receipts, and documents, connected with such business.

XXIV. The seal of the said Bank shall not be affixed to

Seal to be used only in presence of three Directors who shall sign in token of their presence.

any instrument, except in the presence of three Directors, who shall sign their names to the instrument in token of their presence, and such signing shall be independent of the signing of any person who may sign the instrument as a witness, and unless so signed by three Directors, such instrument shall be of no validity.

XXV. The Directors for the time being shall have power

Appointment, removal, and remuneration of Officers, &c.

to appoint such officers, clerks, and servants, as may be necessary to conduct the business of the said Bank, and to remove any officer, clerk, or servant of the said Bank and to fix the salaries of such officers, clerks, and servants.

XXVI. No person who shall hold the office of Secretary and Treasurer, Deputy Secretary, Head Accountant, or Khazanchee, of the said

Prohibits certain Officers from engaging in other commercial business as principal, agent, or broker, and requires them to give security.

Bank, shall directly or indirectly engage in any other commercial business, either on his own account individually or jointly with others, or as agent for any other persons, or act as a broker; and every person appointed to any one or more of the said offices shall give such security to the Directors for the faithful discharge of his duty as they shall think sufficient. Provided that the security to be given by any Secretary or Treasurer shall be for not less than fifty thousand Rupees.

XXVII. The business of the said Bank of Bengal shall consist in lending on Government Securities

Business of the Bank specified.

and shares in Railways the interest whereon shall have been guaranteed by Government, and on goods, wares, and merchandize not of a perishable kind, in drawing, discounting, buying, and selling Bills of Exchange, and other negotiable securities payable in Her Majesty's Indian Territories and not elsewhere; in granting Post Bills payable in Her Majesty's Indian Territories to order or otherwise than to bearer on demand; in buying and selling gold and silver bullion, in making investments in securities of the Government of India or in loans or Bonds secured by the Imperial Parliament on the revenues of India or in debentures of Railways guaranteed by the Government of India; in receiving deposits; in opening cash accounts and credits; in transacting pecuniary Agency business on commission; and in selling property or securities deposited in the Bank as security for loans and not redeemed, or property or securities recovered by the Bank in satisfaction of debts and claims.

XXVIII. In addition to drawing, buying, and selling Bills of

Bank may draw Bills of Exchange, &c. for the use of their constituents in the Agency Department.

Exchange and granting Post Bills payable in India, it shall be lawful for the Bank to draw Bills of Exchange and grant letters of credit payable out of India for the use of their Constituents in the Agency Department, and to buy Bills of

Exchange payable out of India for the purpose of remitting funds to meet such Bills or Letters of Credit.

XXIX. It shall also be lawful for the said Bank through their Directors, under any arrangement or agreement with the Governor-General of India in Council on behalf of the Secretary of State for India in Council, to take over and transact any part of the business of or hitherto carried on at the General Treasury (or in the Department of the Accountant General at Fort William), and to superintend, manage, and become agents for the issue, payment, and exchange of Government Currency Notes under Act XIX of 1861 (*to provide for a Government Paper Currency*), or any Act which may hereafter be passed in relation to the Paper Currency of the Government of India, and to pay the amount of such Government Currency Notes in silver to the holders thereof on presentation and demand, and the Directors of the said Bank shall have power from time to time to arrange and settle with the Governor-General in Council as to the terms of remuneration on which such business in relation to the General Treasury, Accountant General's Department, and Government Paper Currency shall be undertaken by the Bank, and also as to the examination and audit from time to time of the accounts and affairs of the Bank on behalf of the Governor-General of India in Council.

XXX. The Directors of the said Bank shall not make any loan or advance on shares or consolidated stock of the said Bank, nor on mortgage, or in any other manner on the security of any lands, houses, or immoveable property or the title-deeds relating thereto.

XXXI. The Directors of the said Bank shall cause the books of the said Bank to be balanced on the 30th day of June and the 31st day of December in every year, or at such other periods as shall from time to time be determined by the Directors, and a settlement of the balance at every such

Bank may transact the business carried on at the General Treasury, and undertake the management of the Government Paper Currency.

Directors not to make loans on shares, &c.

Books to be balanced half-yearly.

period signed by a majority of the Directors shall be forthwith transmitted to one of the Secretaries to the Government of India, and the Governor-General of India in Council (so long as the Government shall hold shares or stock in the said Bank, or so long as any such arrangement with the Government as aforesaid, which has already been or shall hereafter be entered into shall remain in force,) shall at all times be entitled to require of the said Directors any information touching the affairs of the Bank, and the production of any documents of the said Bank, and the said Directors shall comply with every such requisition.

XXXII. An account of the profits of the said Bank shall be taken half-yearly on the 1st day of January and the 1st day of July in every year, or at such other periods as may from time to time be determined on by the Directors, and a dividend thereof shall be made as soon thereafter as conveniently may be, and the amount of such dividend shall be determined by the Directors of the said Bank, on the basis of the actual profits made by the said Bank during the six calendar months preceding the day up to which such half-yearly account shall be taken, provided that the said Directors shall in their discretion have power to set apart such portion of the said profits as they may deem expedient to be added to the reserve fund against contingencies.

XXXIII. On the 1st Monday of the month of August in every year, a general meeting of the Proprietors of the capital of the said Bank shall be held, at which the Directors of the said Bank shall submit to the said Proprietors a statement of affairs of the said Bank made up to the preceding 30th of June or to such other day as may be determined on by the Directors.

XXXIV. At the first general meeting of the Proprietors of the Bank held after the coming of this Act into operation, one or more Auditors for the current year may be elected by a majority of votes at such meeting, and in like manner an Auditor may

be elected at the first general meeting of the Proprietors in each current year.

XXXV. Any three of the Directors or any ten Proprietors of the said Bank may at any time convene a special general meeting of the Proprietors upon giving 15 days' previous notice of such meeting, and of the purpose for which the same shall be convened as well to the Directors of the said Bank for the time being, as also by public advertisement in the *Calcutta Gazette*.

XXXVI. It shall be lawful for the Directors of the said Bank with the sanction of the Governor-General of India in Council, from time to time to form business agencies and to establish Branch Banks at such places as they may deem advantageous to the interests of the Bank, with full power to the said Directors to appoint during pleasure such agents, clerks, and servants and either with or without local Boards of Directors or management, and under such regulations, restrictions, and conditions as to them may seem fit, and from time to time to vary such regulations, restrictions, and conditions, and the said Agents and other Officers shall give such security for their good behaviour as the Directors may require ; and it shall also be lawful for the Directors from time to time, under any arrangements or agreements with the Governor-General in Council on behalf of the Secretary of State in Council, to provide for the conduct and transaction by any such Branch Bank or Banks of any part of the business of or hitherto conducted at the local Government Treasuries and for the superintendence, management, and agency of the local issue, payment, and exchange of any Government Currency Notes, provided that such arrangements, and all regulations and directions given by the said Directors to the Agents or Managers of such Branch Banks, touching the management thereof or the description of business to be undertaken thereby, shall not contain any thing inconsistent with or contrary to the provisions of this Act, or of any Bye-laws, Regulations, or orders which may be in force for the time being under the 40th Section of this Act.

XXXVII. It shall be lawful for the Directors of the said

Bank may take over capital and business of any other Bank, and for that purpose increase its own capital.

Bank, from time to time, to enter into negotiations for and to purchase and take over the capital, assets, and business

of any other Bank within Her Majesty's

Indian Territories, of which the capital is divided into shares, and to grant and allot to the Shareholders or Proprietors in such Bank in full of their respective right, title, and interest in such capital, assets, and business a sufficient number of shares in the capital stock of the said Bank of Bengal, (which number shall be determined by the Directors), and for that purpose to increase the capital stock of the said Bank by the issue of such number of shares as may be so determined on. The Shareholders or Proprietors of the purchased Bank to whom such new shares shall be allotted, shall be Proprietors of the Bank of Bengal, and be in all respects in the same position as if they had respectively subscribed and paid for the shares so allowed to them. Provided always that the business so purchased shall after the purchase be carried on by the said Bank of Bengal with, and subject to, the several restrictions contained in this Act.

XXXVIII. If any of the said Proprietors shall become

If any Proprietor becomes indebted to the Bank.

indebted to the said Bank, it shall be lawful for the said Bank to withhold pay-

ment of the dividends on the share or shares or consolidated stock of such Proprietor registered as his own property, and not as held in trust or as executor or administrator, until payment of such debt, and to apply such dividends towards payment thereof, and after demand and default of payment, and notice in that behalf given either to such Proprietor, or his constituted agent, or by public advertisement in the *Calcutta Gazette*, it shall be lawful for the said Bank to refuse registration of the transfer of any such share or shares or stock of such Proprietor, until payment of such debt, and if the same shall remain unpaid for the space of six calendar months after such notice, to advertise for public sale and to sell such share or shares or stock or so many or so much as may be necessary, and to apply the proceeds thereof towards payment of such debt, with interest at the rate of six per cent. per annum, paying over

the surplus, if any, to such Proprietor or to his lawful representative.

XXXIX. Whereby the death of any Proprietor his share

Recognition of legal representatives of deceased proprietors.

or shares or stock shall devolve on his legal representative, the Bank shall not be bound to recognize any legal represen-

tatives of such deceased Proprietor other than a person who has taken out Probate to the Will or Letters of administration to the estate of such deceased Proprietor from the Supreme Court of Judicature at Fort William, or who has obtained a certificate in respect of the estate of such deceased Proprietor under Act XXVII of 1860 (*for facilitating the collection of debts on successions, and for the security of parties paying debts to the representatives of deceased persons*), describing such shares or stock from a Court of competent jurisdiction within the Presidency of Fort William.

XL. It shall be lawful for the Directors for the time being

Power of Director to make, alter, and rescind Bye-laws, &c.

of the said Bank to make and pass Bye-laws, Regulations, and orders for the good government, and in reference to the

mode of conducting the business of the Bank, and such regulations and orders from time to time to modify, rescind, and vary, and it shall further be lawful for the Proprietors of the said Bank at any general meeting, whether ordinary or special, to pass resolutions and frame and from time to time rescind and vary Bye-laws and Rules for the direction of the affairs of the Bank, and the same shall be binding on the Directors and Officers and on the Proprietors of the Bank, until rescinded or varied at any subsequent general meeting, provided always that no Bye-law, Regulation, or order, or alteration or rescission of any Bye-law, Regulation, or order, whether passed by the Directors or by the Proprietors at a general meeting, shall be of any validity, except in so far as the same shall be consistent with the provisions of this Act, and shall be approved by the Governor-General of India in Council, such approval to be signified in writing under the hand of one of the Secretaries to the Government of India.

XLI. In the construction of this Act, words in the singular number shall include the plural, words in the plural shall include the singular, and words in the masculine gender shall include the feminine, except where the contrary appears by the context.

Construction.

XLII. This Act shall come into operation on the 1st day of March 1862.

Commencement of Act.

BANKS OF BENGAL, MADRAS AND BOMBAY, AND GENERAL TREASURIES.

ACT No. V. OF 1862.

[Received the assent of the G. G. on the 28th Feb, 1862.]

Recites that an agreement has been entered into by the Bank of Bengal to take over the pay and receipt business of the General Treasury, &c.; and that a treaty is going on between the Banks of Madras and Bombay respectively, and the Governments to take over Treasuries of those Presidencies, &c., and that divers Government Securities, &c., are payable at the General Treasuries annually.

1—2. From 1st March 1862 till fourteen days after notice to the contrary, the Government Treasury will be at the Bank of Bengal, where (2) presentment of securities when necessary shall in future be made instead of at the General Treasury.

3—4. After notice in Madras and Bombay respectively the General Treasuries of those Presidencies will be at the Bank of Madras and Bombay respectively, where (4) presentment of securities when necessary shall be made instead of at the General Treasury.

5. This Act not to render presentment necessary, if it would not have been necessary before.

An Act to provide for the payment at the Banks of Bengal, Madras, and Bombay, respectively, of moneys payable at the General Treasuries of Calcutta, Madras, and Bombay.

Whereas, under the provisions of Act XXIV of 1861,

Preamble.

(to enable the Banks of Bengal, Madras and Bombay, to enter into arrangements with the Government for managing the issue, payment, and exchange of Government Currency Notes and certain business hitherto transacted by the Government Treasuries), the Bank of Bengal has entered into an agreement with the Secretary of State

for India in Council through the Governor-General of India in Council that so much of the business hitherto generally transacted at the General Treasury of the Government at the Presidency of Fort William, as consists in receiving and paying money on behalf of the Supreme Government, and the Government of Bengal shall be carried on and transacted by the said Bank, subject to the provisions of the said agreement, and to such orders and directions with regard to receipts and payments as may from time to time be given to the said Bank by the Governor-General in Council, or any of the Officers of the Government of India authorized in that behalf.

And whereas the Governor-General in Council has given notice in the *Calcutta Gazette* that the Treasury of the Secretary of State for India in Council and of Her Majesty's Indian Government at Calcutta shall, from and after the 1st day of March 1862, be established at the Bank of Bengal.

And whereas the Bank of Madras and the Bank of Bombay are in treaty with the Governor in Council of Madras and the Governor in Council of Bombay respectively, for the purpose of entering into similar agreements, and it is probable that such agreements will be shortly executed, and that similar notice to that hercinbefore mentioned will be given by the Governors in Council of Madras and Bombay in regard to the Banks of Madras and Bombay.

And whereas divers promissory notes and negotiable securities and other obligations for the payment of money made by or on behalf of the Secretary of State for India in Council or by the Governor-General of India in Council, the Governor of Madras in Council, and the Governor of Bombay in Council respectively, on behalf of the East India Company and of the Secretary of State for India in Council are made payable at the General Treasury of Fort William in Bengal, the General Treasury at Madras, and the General Treasury at Bombay respectively.

And whereas divers other securities and other obligations are made payable to the Secretary of State for India in Council, or to the said Governor-General in Council, or to the Governors in Council of Madras or of Bombay at the said General Treasuries

of Fort William in Bengal; Fort St. George and Bombay respectively;

It is therefore enacted as follows:—

I. On and after the 1st day of March 1862, and until the expiration of fourteen days after notice

On and after 1st March 1862, all sums payable by or to Government to be payable at the Bank of Bengal instead of at the General Treasury at Calcutta.

shall be given in the *Calcutta Gazette* by the Governor-General of India in Council that the Treasury of the Government will be no longer held at the Bank of Bengal, all sums payable by or to the Secretary of State for India in Council, or by or to the Governor-General of India in Council, or the Government of Bengal on behalf of the Secretary of State for India in Council, at the General Treasury of Fort William in Bengal, shall be payable by or to the Secretary of State in Council, or by or to the Governor-General of India in Council, or the Government of Bengal respectively on behalf of the Secretary of State in Council, at the Bank of Bengal instead of at the General Treasury at Calcutta.

II. Whenever presentment of any promissory note, security

Presentment of promissory notes, &c., at the Bank of Bengal.

or obligation for payment or for any other purpose at the General Treasury of Fort William in Bengal would, before the said 1st day of March 1862, have been necessary or sufficient, presentment for such purpose at the Bank of Bengal shall be necessary or sufficient as the case may be, on and after the said 1st day of March 1862, and until the expiration of fourteen days after such notice as in the 1st Section mentioned shall have been given.

III. If the Governors in Council of Madras and of Bombay

Payment at the Banks of Madras and Bombay of sums payable by or to Government at the General Treasuries at Madras and Bombay.

respectively shall give notice in the *Government Gazettes* of their Presidencies respectively, that the Banks of Madras and Bombay respectively have entered into agreements or arrangements with the Secretary of State for India in Council through the said Governors in Council, for the purposes mentioned in the preamble of this Act, under the provisions of the said Act XXIV of 1861, and that from and after a date to be specified in such notice, the Treasury of the Secre-

tary of State for India in Council, and of Her Majesty's Indian Government at Madras and Bombay respectively, shall be established at the Banks of Madras and Bombay respectively, all sums payable by or to the Secretary of State for India in Council, or by or to the Governor of Madras in Council, or the Governor of Bombay in Council on behalf of the Secretary of State for India in Council, at the General Treasury at Madras, or at the General Treasury at Bombay respectively, shall from and after the date specified in such notice, and until the expiration of fourteen days after notice shall have been given by the said Governors in Council respectively that the Treasury of the Government will be no longer held at those Banks respectively, be payable by or to the Secretary of State in Council, or by or to the Governor of Madras in Council, or by or to the Governor of Bombay in Council, on behalf of the Secretary of State in Council, at the Bank of Madras or the Bank of Bombay respectively, instead of at the General Treasury at Madras or the General Treasury at Bombay.

IV. In such case, whenever presentment of any promissory

Presentment of promissory notes, &c., at the Banks of Madras and Bombay.

note, security, or obligation for payment, or for any other purpose, at the General Treasuries at Madras or Bombay respec-

tively, would have been necessary or sufficient, if such notice had not been given, and this Act had not been passed, presentment for such purpose, at the Banks of Madras and Bombay respectively, shall be necessary or sufficient, as the case may be, on and after the date specified in such notice by the Governors in Council of Madras and Bombay respectively, and until the expiration of fourteen days after such notice as aforesaid that the said Treasury will be no longer held at those Banks respectively, shall have been given.

V. Nothing in this Act shall render necessary the present-

Proviso as to presentment at the several Banks.

ment at the Banks of Bengal, Madras and Bombay respectively of any security or

other obligation which it would not have been necessary to present at the General Treasuries of Bengal, Madras, and Bombay respectively, if this Act had not been passed.

BANK OF BENGAL.**ACT No. VI. OF 1862.**

[*Received the assent of the G. G. on the 12th March, 1862.*]

Recites omission to annex to Act IX. 1862, Sec. XI, the Schedule for transfer of consolidated stock, and supplies omission.

An Act to annex a Schedule to Act IV of 1862 (for regulating the Bank of Bengal.)

Whereas the Schedule referred to in Section XI of Act IV of 1862 (*for regulating the Bank of Bengal*) as Schedule A thereto annexed, has not been annexed thereto, and it is expedient to annex such Schedule to the said Act; It is enacted as follows:—

Preamble.

The Schedule hereto annexed, and marked A, shall be deemed and taken to be the Schedule referred to in Section XI of the said Act IV of 1862 as Schedule A thereto annexed, and to be annexed to and to form part of the said Act.

Schedule A of Act IV of 1862.

SCHEDULE A.

I, A. B. of do hereby transfer to C. D. of consolidated stock of the Bank of Bengal to the amount of Rs. standing in my name, to hold unto the said C. D., his executors, administrators, representatives, or assigns, subject to the conditions on which I hold the same at the time of the execution hereof.

Dated the day of

EMIGRATION TO FRENCH COLONIES.**ACT No. VII. OF 1862.**

[*Received the assent of the G. G. on the 12th March, 1862.*]

Recites alteration in the convention between France and Great Britain since Act XLVI. 1860, was passed; sets out one altered article and two new articles, one for exchange of ratifications, the other for extension of the convention to Reunion.

Declares and applies Act XLVI of 1860, to convention as altered.

An Act to amend Act XLVI of 1860 (to authorize and regulate the Emigration of Native Laborers to the French Colonies.)

• Whereas since the passing of Act XLVI of 1860 (*to authorize and regulate the Emigration of Native Laborers to the French Colonies*) the Con-

Preamble.

vention therein recited between Her Majesty the Queen of Great Britain and Ireland and His Majesty the Emperor of the French has been varied in the following particulars: that is to say, by substituting for Article XXVI in the said Convention as so recited in the said Act, the following Article:

“ARTICLE XXVI.

The present Convention shall begin to take effect on the 1st of July 1862; its duration is fixed at three years and a half. It shall remain in full force if notice for its termination be not given in the course of the month of July of the third year, and then notice can be given only in the course of the month of July of each succeeding year.

In case of such notice being given it shall cease eighteen months afterwards.

Nevertheless the Governor-General of British India in Council shall, in conformity with the Act of the 19th of September 1856, relative to immigration to British Colonies, have the power to suspend at any time emigration to any one or more of the French Colonies, in the event of his having reason to believe that in any such Colony proper measures have not been taken for the protection of the Emigrants immediately upon their arrival or during their residence therein or for their safe return to India, or to provide a return passage to India for any such Emigrants at or about the time at which they are entitled to such return passage.

In case, however, the power thus reserved to the Governor-General of British India should at any time be exercised, the French Government shall have the right immediately to terminate the whole Convention if they should think proper to do so.

But in the event of the determination of the present Convention, from whatever cause, the stipulations relative to Indian subjects of Her Britannic Majesty introduced into the French Colonies shall be maintained in force in favor of the said Indian subjects until they shall either have been sent back to their own

country, or have renounced their right to a return passage to India."

And also by the addition of the two following Articles which were not comprised in the Convention or recited in the said Act, that is to say—

"ARTICLE XXVII.

The present Convention shall be ratified, and the ratifications shall be exchanged at Paris in four weeks, or sooner if possible.

ADDITIONAL ARTICLE.

His Majesty the Emperor of the French having stated that, in consequence of the order which he gave long ago that no more African Emigrants should be introduced into the Island of Reunion, that Colony has, since last year, had to obtain laborers from India and China; and Her Britannic Majesty having, by Convention signed on the 25th of July 1860, between Her Majesty and His Majesty the Emperor of the French, authorized the Colony of Reunion to recruit six thousand laborers in Her Indian possessions, it is agreed that the Convention of this date shall take effect forthwith with regard to the said Colony of Reunion.

The present additional Article shall have the same force and validity as if it were inserted word for word in the Convention signed this day. It shall be ratified, and the ratifications shall be exchanged at the same time as those of the Convention."

And whereas the said Convention, with such alterations and additions as aforesaid, together with such additional Article, has been duly signed, ratified, and confirmed:

It is declared and enacted as follows:—

All the provisions of Act XLVI of 1860 (*to authorize and regulate the Emigration of Native Laborers to the French Colonies*) shall be

Act XLVI of 1860 to be applicable to the Convention as signed and ratified.

and remain in full force notwithstanding that the Convention therein recited had been so altered and added to before the same was signed or ratified as aforesaid: and all such provisions, in so far as the same relate to the Convention recited in the said Act, shall be deemed to apply and shall apply to the said Convention as signed and ratified as aforesaid together with the additional Article thereof.

THE KING OF OUDE.

ACT No. VIII. OF 1862.

[Received the assent of the G. G. on the 27th March, 1862.]

Recites expediency of partially exempting the King of Oude from the jurisdiction of the Courts of Law.

1. Exempts the King from the jurisdiction of the Criminal Courts, except for offences punishable with death under. I. P. C.

2. The King not to be arrested without warrant, and no arrest or search to be made in house in which the King resides, except in the presence, &c., of the Political Agent.

3. On complaint against the King for any offence, except offences punishable with death, the Political Agent may enquire and report to Government of India, which may issue commission to try, and court of trial to report its judgment to Government, &c.

4. Prohibits issue of all process by any Court, civil, revenue, or criminal against the King or his property, except by consent of the Government of India.

5. Exempts the King from personal appearance as a witness or from making affidavit.

6-7. But interrogatories and cross interrogatories may be sent to the Political Agent who shall exhibit them to the King and take down His Majesty's answers, which shall be returned to the Court, &c.; and (7) affidavits may be obtained from the King in the same manner.

8. Except by the King's consent no person but the Agent shall be present when His Majesty is examined.

9. The answers and affidavits shall be subject to same objections as if taken in Court.

10. Act not to continue after death of His Majesty.

An act to protect the personal dignity of His Majesty the King of Oude.

Whereas it is expedient, with a view to protect the personal dignity of the King of Oude, in accordance with the promise made to His Majesty on the part of the British Government, that His said Majesty should be partially exempted from the jurisdiction of the Civil, Revenue, and Criminal Courts; It is enacted as follows:—

I. His Majesty the King of Oude is hereby declared to be, and is, exempt from the jurisdiction of the Criminal Courts, except in regard to offences punishable with death under

King of Oude exempted from jurisdiction of Criminal Courts, except for capital offences.

the Indian Penal Code. Except for such offences, no Criminal Court or Magistrate shall enquire into any complaint, or issue any process against His said Majesty.

II. No Police Officer or other person shall arrest His said Majesty without warrant, and no Police

Police not to arrest the King without warrant, nor to enter the dwelling-house of the King except in the presence and with the sanction of the Agent.

Officer or other person, whether charged with the execution of a warrant or not, shall, for the purpose of arresting any

person or searching for anything, enter into or remain in any house in which His Majesty may at the time be residing, except in the presence and with the sanction of the Officer appointed to be Agent with His Majesty on the part of the British Government.

III. If any complaint be made or information preferred against His said Majesty for any offence

Issue of Commission for the trial of other than capital offences.

other than the offences excepted in Section I. of this Act, the Officer appointed

to be Agent with His said Majesty may enquire into the case and make a report thereon to the Governor-General in Council, and the Governor-General in Council, on receipt of any such report, may issue a Commission for the trial of such offence, and may vest the said Commission with any of the powers vested in any Court by the Code of Criminal Procedure. Provided that, in case of conviction, the said Commission shall not pass sentence, but shall report its judgment to the Governor-General in Council, who shall thereupon give such directions in respect to the custody of the person of His said Majesty or the disposal of His property, as the exigency of the case may seem to require.

IV. No writ or process shall at any time be sued forth or prosecuted out of any Civil, Revenue,

No writ or process to be issued against the person or property of the King without the consent of the Governor-General in Council.

or Criminal Court against the person, goods, or property of His said Majesty, unless such writ or process shall be so sued forth or prosecuted with the con-

sent of the Governor-General in Council first had and obtained, such consent to be testified by the signature of a Secretary to the Government of India, and any writ or process which shall at any time be sued forth or prosecuted against the person, or

goods, or property of His said Majesty, without such consent as aforesaid, shall be utterly null and void.

V. His said Majesty shall not be required to appear personally as a witness in any Court, or before any Commissioner appointed by any Court to be examined or make affidavit when his evidence or affidavit is required in any Civil, Revenue, or Criminal suit or proceeding.

The King exempted from appearance in Court as a witness.

VI. When the evidence of His Majesty is required in any such suit or proceeding, the Court or the party requiring the same shall cause to be prepared interrogatories in writing for the examination of His said Majesty. If the case is one in which any other party in such suit or proceeding would, by law, have a right to cross-examine, such party shall be at liberty to prepare cross-interrogatories. The interrogatories and cross-interrogatories (if any) shall be transmitted to the Officer appointed to be Agent with His said Majesty, who shall exhibit the same to His said Majesty and take down in writing His Majesty's answers thereto given on solemn affirmation. The interrogatories and cross-interrogatories (if any), with the answers thereto, shall be returned to the Court before whom the suit or proceeding is pending, together with a certificate from the said officer appointed to be Agent of the answers of His said Majesty having been duly taken.

VII. When any affidavit is required to be sworn by His said Majesty in any suit or proceeding, such affidavit shall be taken and sworn before the said Officer appointed to be Agent, who shall return such affidavit with a certificate of its having been duly sworn to the Court or officer before whom the same is to be used.

Mode of taking the King's affidavit.

VIII. Except with the consent of His said Majesty, no person other than the said Officer appointed to be Agent shall be entitled to be present when His said Majesty is being examined on interrogatories or sworn to any affidavit under the provisions of this Act.

Examinations to be taken in private.

IX. The answers to interrogatories or affidavit of His said Majesty taken and sworn under the Examination, &c., taken under the Act, admissible in evidence. provisions of this Act shall be admissible in evidence, and subject to the same objections as if such answers or affidavit had been taken or sworn in open Court or under a Commission.

Duration of Act.

X. This Act shall not continue in force after the death of His said Majesty.

INCOME TAX.

ACT No. IX. OF 1862.

[*Received the assent of the G. G. on the 27th March, 1862.*]

Recites the transfer of the Government Treasuries to the Banks of Bengal, Madras and Bombay, and that interest, &c., subject to income tax is payable at those Banks, and that therefore it is expedient to constitute the specified Bank officers ex-officio Assessors.

1—2. Constitutes the Secretary and Treasurer or Secretary or Treasurer, Deputy Secretary and Accountant respectively of the Banks to be ex-officio Assessors under Income Tax Act; and (2) divests of that office the Government Sub-Treasurers.

3. Act to take effect from 1st March 1862.

An Act for constituting the Secretaries and other Officers of the Banks of Bengal, Madras, and Bombay, respectively, Ex-Officio Assessors of certain of the Duties payable under Act XXXII of 1860, (for imposing Duties on profits arising from Property, Professions, Trades, and Offices.)

Whereas the Treasuries of the Secretary of State for India in Council and of Her Majesty's Indian Governments at Calcutta, Madras, and Bombay respectively have been established under orders from the Governor-General of India in Council, the Governor of Madras in Council, and the Governor of Bombay in Council respectively, duly notified in the *Government Gazettes* at those places, at the Bank of Bengal, the Bank of Madras, and the Bank of Bombay respectively.

And Whereas the interest on divers securities of the Government of India and Annuities payable out of the revenues of India, and divers other yearly sums mentioned in Section XXVI of

Act XXXII of 1860 (*for imposing Duties on Profits arising from Property, Professions, Trades, and Offices*) payable by the said Government or out of the Public revenues of the said Government are, by virtue of the said orders, payable at the said Banks respectively.

And whereas it is expedient that the Secretaries and Treasurers, Deputy Secretaries, and Accountants of the Banks of Bengal, Madras, and Bombay respectively should be constituted Ex-Officio Assessors for executing the said Act XXXII of 1860 for the purpose of assessing and discharging the duties thereby imposed in respect of the interest and yearly sums so payable at the said Banks as aforesaid in the place of the Sub-Treasurers.

It is therefore enacted as follows :—

I. The persons for the time being holding the office of Secretary and Treasurer, or of Secretary alone, or of Treasurer alone, or of Deputy Secretary, or of Accountant of the Bank of Bengal, of the Bank of Madras, and of the Bank of Bombay respectively, shall, so long as the Government Treasuries at Calcutta, Madras and Bombay respectively shall continue to be held and established at those Banks respectively, be severally Ex-Officio Assessors for executing Act XXXII of 1860 for the purpose of assessing and discharging the Duties thereby imposed in respect of interest on securities of the Government of India and of all annuities payable out of the revenues of India and in respect of all other yearly sums (other than the salaries or pensions mentioned in Sections XXVII, XXVIII, XXIX, XXX, and XXXI of the said Act) payable by the said Government or out of the public revenues of the said Government at the Government Treasuries of Bengal, Madras, and Bombay respectively, and shall severally have and exercise in regard to the said Duties all the powers and authorities vested by the said Act in the Ex-Officio Assessors named in Section XXVI thereof.

II. So long as the Government Treasuries at Calcutta, Madras, and Bombay shall continue to be established and held at the Banks of Bengal, Madras and Bombay respectively, the Sub-Treasurers of the said Presidencies of Bengal, Madras, and Bombay respectively shall cease to be Ex-Officio Assessors for

Certain Officers of the said Banks constituted Ex-Officio Assessors under Act XXXII of 1860.

Sub-Treasurers to cease to be Ex-Officio Assessors whilst Government Treasuries are held at the said Banks.

executing the said Act for the purpose of assessing and discharging the Duties upon the interest and yearly sums mentioned in Section I of this Act, and in respect of which the Secretaries, Treasurers, Deputy Secretaries, and Accountants of the said Banks are hereby constituted Ex-Officio Assessors.

III. This Act shall take effect from the 1st day of March 1862, inclusively of that day, and shall be read and taken as part of the said Act XXXII of 1860.

Commencement and construction of Act.

STAMP DUTIES.

ACT No. X. OF 1862.

[*Received the Assent of the G. G. on the 17th April, 1862.*]

Recites expediency of consolidating and amending the law relating to stamp duties.

1. Repeals Bombay Reg. XII. 1830, and Acts XXXVI. 1860, XL. 1860, and LI 1860, except so far as they repeal other Acts or Regulations, and except as to Deeds, &c. and proceedings anterior to this Act, and to such this Act not to apply.

2. Prescribes the stamps for deeds, instruments and writings as specified in Schedule A.

3. Imposes a penalty for unstamped or insufficiently stamped papers of kinds provided for in Schedule A.

4. Empowers the G. G. in C. to prescribe the form, size and material of stamps to be used, and other details.

5—8. Adhesive stamps for prescribed amount may be used on receipts and drafts or orders for the payment of money: also (6) on transfers of shares in joint stock;—and (7) also for deeds and any other kinds of instruments when authorised by the G. G. in C., and (8) persons putting adhesive stamps on any instruments whatever, must mark so as to cancel them, under penalty in case of default.

9—10. Foreign Bills defined; and if drawn on India to be stamped, if out of India may have adhesive stamps put on them; and (10) bills purporting to be foreign Bills drawn out of India shall be stamped as such.

11. Imposes on holder of foreign Bills for acceptance, &c. in India the obligation of impressing the proper adhesive stamp before presentation, under a penalty; also of cancelling the stamp; and disentitles holder of Bill without cancelled stamp to recover thereon.

12—13. Imposes penalty on person drawing inland Bill or set of Bills without the proper stamp; and (13) on person drawing post-dated Bill, or taking, &c. such Bill.

14. Invalidates for all purpose of transferring any right, and for purpose of evidence in any Court, or of registration, unstamped and insufficiently stamped Deeds, &c., but may be used on criminal proceeding.

15—18. With respect to unstamped or insufficiently stamped deeds, instruments and writings in the II. Section of the Act provided for, if there was no intention to evade the proper duty, the Collector may if applied to within six weeks after execution of the deed, &c., put on the proper stamp on payment of duty and double the deficient amount as a penalty, or may remit penalty if the want of proper stamp were unavoidable or of necessity: and (Clause 2) after the six weeks and within four months may do the same on payment of duty and penalty, and after the four months on payment of duty and twenty-fold penalty; and (Clause 3) makes it the duty of the Collector to determine whether the requisite stamp shall be impressed; and (Clause 4) he shall decide in case of doubt, what stamp is proper; (Clause 5 empowers the Board of Revenue to correct orders of the Collector under the Section and (Clause 6) to remit or diminish penalty; and (16) the stamps impressed under the powers given by Section XV, shall be deemed the proper stamps in all Courts of Justice; and (17) in all cases in which deeds, &c., might be stamped under Section XV. Courts may receive the duty and penalty and then admit the deeds, &c., in evidence, and (17 Clause 2) directs an account to be kept of duty, &c., so received, &c.—; and (18) except in cases above provided for no instrument, &c., shall be stamped after execution.

19—21. Entitles parties in doubt as to proper amount of stamp in cases not under Sections XV., XVII., to obtain the opinion of the Board of Revenue on payment of a fee, and (20) all costs to be paid by applicant, and (21) Government and Government Officers to be under no responsibility for loss, &c., except in case of gross negligence, &c.

22. Bills of Exchange, money orders and receipts cannot be stamped under Sections XV., XVII.

23. Payment of penalty under Sections XV., XVII., shall stand in place of all liability for penalty, except in case of pre-imposed penalty.

24. One anna stamps may be affixed on draft or order by receiver, if not by sender, and charged to sender, without prejudice to liability of latter to penalty.

25. In case of Marine Policy in set of 2, if only one is executed on stamp paper, the offender to forfeit not exceeding 1,000 rupees.

26. Modifies Act VIII., 1859 S. 98 as to refund of stamp duty in case of compromise of suit: refund to be half, unless decree required.

27. Under deeds, &c., on which an optional stamp may be affixed, the amount recoverable shall be limited to the sum for which such stamp, &c., would be sufficient if not optional.

28. Affidavit not made for immediate purpose of being filed in a Court, shall not be filed, read or used, &c., unless stamped according to Schedule A.

29. Persons receiving payment, to give stamped receipt if required; and the stamp on Bills, &c., for payment of money to be borne by drawer.

30. Enacts Schedule B, as to stamps on law proceedings, saving all existing cases saved from stamps by special regulation, &c.

31. Makes the Schedules to the Act of same effect as if contained in body of the Act.

32. Questions of valuation for purpose of fixing the amount of stamp required in law proceeding to be decided in Court in which proceeding is brought.

33. Empowers Governor-General in Council to lower the duties by order in the *Gazette* either throughout or in any part of British India.

34. Empowers the local Government to appoint Officers for collection of stamp duty.

35. All orders of Collectors to be open to revision by Board, except orders under Sections XV., and certain specified orders under Section L.

36—37. Authorizes Local Government to license stamp venders, and fix conditions, and to revoke license: (37) license, with Schedules of the Stamp Act to be stuck up in vender's shop.

38—39. Venders of stamps to endorse on them date of sale, name of purchaser, and his own signature, under penalty; and (39) knowingly writing a false name or date, to be liable to a higher penalty.

40—42. Vender bound under penalty to supply every stamp which he has on tender of price; and (41) to take the price only in currency, &c.; and (42) not to take more than the value, &c.

43. Vender subject to penalty, if he sells old stamps after use of new ones is enjoined.

44. Entitles stamp officer to examine accounts and stock of stamp vender, and gives remedy for recovery of balance of stamps.

45—47. Subjects to fine, any stamp vender who does not on the determination of his license make up his account with Government, together with unsold stamps, and pay any balance due; such fine to be in addition to any other criminal or civil liability; and (46) is a similar provision in regard to person having the effects of the vender, on his death; and (47) applies to the surety of the vender.

48. Prohibits sale of stamps by unlicensed persons, except by purchaser of stamp for use, and except adhesive stamps, and stamps for Bills, Receipts, Promissory Notes, orders for money, agreements for loans, &c., and Bills of Lading.

49. Authorizes refund of value of stamps in possession of licensed vender at time of his death.

50. Provides for exchange of new stamps for stamps damaged, spoiled, or unfit for use, and stamps rendered of no avail by failure of the transaction, &c.; but (Clause 2) the application to be made to the Collector by whom the original stamps were issued and within six months after the original stamp was spoiled, damaged, or rendered useless; and (Clause 3) whenever a new stamp may be given in exchange, the value may be returned instead.

51. In case of sale of any property or right title or interest in property not being joint stock shares transferrable by endorsement, the full and true consideration shall be stated in words in the body of the conveyance, or at the foot in case of conveyance in form prescribed by any regulation, under penalty specified against seller and purchaser ; and (Clause 2) another penalty against person knowingly, &c., inserting untrue statement.

52—53. Offences against this Stamp Act to be prosecuted only by the Collector or other authorized officer ; and (53) such offences may be tried by every officer exercising the powers of a Magistrate or subordinate of 1st class, &c.

54—55. Fines under sentence of Magistrate may be levied by distress and sale of offenders' goods ; and (55) not more than one-half may be awarded to informer.

56. Interprets the words, "stamp;" "value;" "Bill of Exchange;" "Deed;" "Paper;" "Month;" "British Territories in India;" and makes number and gender apply to singular and plural, and males and females.

57. Act to come into operation 1st June 1862.

Schedule A specification of deeds, instruments and writings requiring to be stamped. Schedule B specification of Law, proceedings and stamps required on them. Special Rules for Bengal and for Bombay.

An Act to consolidate and amend the Law relating to Stamp Duties.

Whereas it is expedient to consolidate and amend the law relating to Stamp Duties ; It is enacted as follows :—

Preamble.

I. From the time when this Act shall come into force, Regulation XII. 1830 of the Bombay Code

Repeal of Laws.

(for modifying the rule provided in Clause first Section III Regulation IV. 1827, for valuing lands in Civil actions), Act XXXVI of 1860 (to consolidate and amend the Law relating to Stamp Duties), Act XL of 1860 (to amend Act XXXVI of 1860), and Act LI of 1860 (further to amend Act XXXVI of 1860) are repealed, except in so far as they rescind other Acts or Regulations or parts of other Acts or Regulations, and except as regards Deeds, Instruments, or Writings which shall have been made or executed, and all proceedings or matters which shall have taken place before this Act shall come into force. In respect of any such Deed, Instrument, or Writing, the provisions of the Acts and Regulations which were in force at the time such Deed, Instrument, or Writing shall have been made or executed, or such proceeding or matter shall have taken place,

shall be applicable in the same manner as if this Act had not been passed.

II. For every Deed, Instrument, or Writing which shall be executed from the time when this Act shall come into force, and which shall be of any of the kinds specified as requiring Stamps by the Schedule A annexed to this Act, there shall be payable to Government a Stamp Duty of the amount indicated in the said Schedule to be proper for such Deed, Instrument, or Writing.

III. If any person shall draw, or, except as provided in Section XXIV of this Act, shall accept, endorse, negotiate, pay, or receive payment of any Bill of Exchange, Promissory Note, Draft, Cheque, or other similar Instrument, or if any person shall make, execute, sign, or be a party to any Deed, Instrument, or other Writing, engrossed on unstamped or insufficiently Stamped paper or other material, which should bear a Stamp of the value set forth in Schedule A annexed to this Act, every such person so offending, shall (unless in any case in which a higher penalty is imposed by this Act) forfeit a sum not exceeding one hundred Rupees, or a sum equal to ten times the value of the Stamp omitted to be used, if the sum so calculated exceed one hundred Rupees.

IV. The Governor-General of India in Council shall prescribe the form, size, and material of the Stamps to be used, and the mode and place of impressing, affixing, or denoting thereupon the value of the same under the provisions of this Act, and may from time to time alter and vary the orders which he may so issue. The orders made by the Governor-General of India in Council under this Section shall be published in the Official Gazettes of the several Presidencies and places in which such orders are to be in force.

V. The Duty imposed by this Act on Receipts and Drafts or Orders for the payment of money on demand and bearing the date on which the Draft or Order is made, may be

Stamp Duty payable under Schedule A.

Penalty for drawing, &c., unstamped or insufficiently stamped Bill of Exchange, &c.

Governor-General in Council to prescribe the form, &c. of Stamps to be used.

Receipt Stamps how to be denoted.

denoted by an adhesive Stamp affixed to the paper upon which such Instrument is written.

VI. The Duty chargeable on the transfer of a share of any Banking Corporation or Joint Stock

Adhesive Stamps may be used for transfers of shares of Banking Corporations, &c.

Company, which by any law applicable to such Corporation or Company can be

effected by simple endorsement, may be denoted by an adhesive Stamp affixed thereto.

VII. It shall be lawful for the Governor-General of India in Council, by an order to be published in

Governor-General in Council may authorize the use of adhesive Stamps for other Deeds, &c.

the Official Gazette, to authorize the use in the whole or in any part of the British Territories in India to be mentioned in

such order, of adhesive Stamps for any Deeds, Instruments, or Writings required to bear a Stamp, other than the Instruments mentioned in the last two preceding Sections.

VIII. In any case where an adhesive Stamp shall be used as hereinbefore authorized, the person mak-

Obliteration of adhesive Stamp when used.

ing the Deed, Instrument, or Writing to which such Stamp is affixed, shall,

before the Deed, Instrument, or Writing shall be delivered out of his hands, custody, or power, cancel the Stamp so used, by writing thereon his name or the initial letters of his name, or in such other manner as to show that such Stamp has been made use of, and so that the same shall not admit of being used again; and if any person who shall write or give any Receipt or discharge or make or sign any Draft or Order, or any other Deed, Instrument, or Writing with an adhesive Stamp thereon when an adhesive Stamp is allowed to be used, shall not *bonâ fide* in manner aforesaid cancel such Stamp, he shall forfeit a sum not exceeding one hundred Rupees.

IX. The Duty imposed by this Act on Foreign Bills of Exchange shall be paid on account of

Stamps on Bills of Exchange, &c.

all Bills drawn within, but payable out of, the British Territories in India, and

on account of all Bills drawn out of the British Territories in India, which shall be accepted, endorsed, transferred, paid, or otherwise negotiated within those Territories wheresoever the

same may be payable; and the duty so imposed on Bills drawn out of the British Territories in India, may be denoted by adhesive Stamps to be affixed to such Bills as hereinafter directed.

X. Every Bill of Exchange which shall purport to be drawn at any place out of the British Territories in India shall, for all the purposes of this Act, be deemed to be a Foreign Bill of Exchange drawn out of the British Territories in India, and shall be chargeable with Stamp Duty accordingly, notwithstanding that in fact the same shall have been drawn within those Territories.

XI. The holder of any Bill of Exchange drawn out of the British Territories in India, and not having a proper Stamp affixed thereon as herein directed, whether the same be a single Bill or one of a set of two or more Bills, shall, before he shall present the same for acceptance or for payment, or endorse, transfer, or in any manner negotiate such Bill, affix thereto a proper adhesive Stamp for denoting the Duty by this Act charged on the amount of such Bill when drawn singly, and the person who shall present such Bill for acceptance or payment, or who shall endorse, transfer, or in any manner negotiate such Bill, shall, before he shall deliver the same out of his hands, custody or power, cancel the Stamp so affixed by writing across the Bill as his endorsement, his name or the name of his firm and the date of the day and year on which he shall so write the same, or by affixing thereon or across the same the seal or mark which he is in the habit of using, or in such manner as to show that the Stamp has been made use of, and so that the same shall not admit of being used again; and if any person shall present for acceptance or for payment, or shall accept, pay, or endorse, transfer, or in any manner negotiate any such Bill as aforesaid, whereon there shall not be such adhesive Stamp as aforesaid, duly affixed, or if any person, who ought as directed by this Act to cancel such Stamp in manner aforesaid, shall refuse or neglect so to do, every such person so offending in any such case shall be

Bills purporting to be drawn abroad deemed for the purposes of this Act to be so drawn.

The holder of a Bill drawn out of the British Territory to affix an adhesive Stamp thereon before negotiating it.

Penalty for negotiating such Bill without a Stamp affixed or for neglecting to cancel such Stamp.

liable to the penalty proscribed in Section III of this Act; and no person who shall take or receive from any other person any such Bill as aforesaid either in payment or as a security, or by purchase or otherwise, shall be entitled to recover thereon, or to make the same available for any purpose whatever, unless at the time when he shall so take or receive such Bill, there shall be such Stamp as aforesaid affixed thereto and cancelled in the manner thereby directed.

XII. If any person shall, within the British Territories in India, draw any Bill of Exchange, purporting to be drawn in a set of two or more, and shall not draw at the same time on paper duly stamped as required by this Act the whole number of Bills of which such Bill purports the set to consist, he shall forfeit a sum not exceeding one thousand Rupees.

Penalty for drawing Bills purporting to be drawn in a set of two or more and not drawing the whole number of the set.

XIII. If any person, in order to avoid the payment of the duty prescribed by Schedule A annexed to this Act, shall make or draw any Bill of Exchange bearing a date subsequent to the date on which such Bill is actually made or drawn, or if any person, knowing that such Bill has been so post-dated, shall take or receive such Bill, or shall accept, pay, endorse, transfer, or in any manner negotiate the same, every such person so offending shall forfeit a sum not exceeding five hundred Rupees.

Penalty for drawing, &c., post-dated Bills of Exchange.

XIV. Except as otherwise provided by this Act, no Deed, Instrument, or Writing, for which any Duty shall be payable under Section II of this Act, shall be received as creating, transferring, or extinguishing any right or obligation, or as evidence in any Civil proceeding in any Court of Justice, whether established by Royal Charter or otherwise, or shall be acted upon in any such Court or by any public Officer, or shall be registered in any public Office, or authenticated by any public Officer, unless such Deed, Instrument, or Writing be upon a Stamp, or when an adhesive Stamp shall be allowed to be used, shall bear a Stamp of a value not less than that indicated

Effect of a Writing not duly Stamped.

to be proper for it by the Schedule A annexed to this Act. Provided that every Deed, Instrument, or Writing liable to Stamp Duty, shall be admitted as evidence in any Criminal proceeding, although it may not have the Stamp required by this Act impressed thereon or affixed thereto.

Proviso.

XV. *Clause 1.*—If any Deed, Instrument, or Writing requiring to be stamped, under Section II of this Act, shall have been executed on paper not bearing the proper Stamp, the Collector of Stamp Revenue of the District, if satisfied that the omission or neglect to execute such Deed, Instrument, or Writing on paper bearing the proper Stamp did not arise from any intention to evade payment of the Stamp Duty prescribed by this Act for such Deed, Instrument, or Writing or otherwise to defraud the Government, may, on payment of the proper Stamp Duty, or if the Deed, Instrument, or Writing shall be insufficiently stamped, on payment of such sum as with the amount of the Stamp upon such Deed, Instrument, or Writing, shall suffice to complete the prescribed amount and, as a penalty, double the amount required to make up the same, direct that such Deed, Instrument or Writing be duly stamped; provided that such Deed, Instrument, or Writing be presented to such Collector for the purpose of having the proper Stamp affixed to or impressed upon it within six weeks from the date of its execution. If the Collector be satisfied that the omission or neglect to execute such Deed, Instrument, or Writing on paper bearing the proper Stamp arose solely from urgent necessity or unavoidable accident, he may remit the penalty prescribed by this Section.

Deeds inadvertently executed on paper not bearing proper Stamp may be duly stamped on payment of proper Stamp Duty and penalty if brought to the Collector within six weeks.

Remission of penalty.

Clause 2.—If any Deed, Instrument, or Writing requiring to be stamped under Section II of this Act, which shall have been executed on unstamped or insufficiently stamped paper, shall be brought to such Collector for the purpose of being properly stamped after six weeks from the date of its execution, but within

Penalty if executed on unstamped or insufficiently stamped paper and brought to be stamped after six weeks of execution but within four months of that date.

four months from that date, such Collector, if satisfied that the omission or neglect to execute such Deed, Instrument, or Writing on paper bearing the proper Stamp, did not arise from any intention to evade the payment of the Stamp Duty prescribed by this Act for such Deed, Instrument, or Writing, or otherwise to defraud the Government, may, on payment of a sum sufficient to make up the proper amount of Stamp Duty, and as a penalty treble the amount required to make up the same, direct that the requisite Stamp be impressed on such Deed, Instrument, or Writing; or if such Deed, Instrument, or Writing shall not be brought to such Collector until after the expiration

Penalty if brought after four months.

of four months from the date of its execution, the requisite Stamp may be ordered to be impressed on payment of the sum required to make up the proper amount of Stamp Duty, and as a penalty twenty times the amount required to make up the same.

Clause 3.—It shall be the duty of the Collector of the Stamp Revenue of the District, to determine whether the requisite Stamp shall be impressed on any Deed, Instrument, or Writing falling under the last two preceding Clauses, which shall have been executed on unstamped or insufficiently stamped paper.

Collector to determine whether, on payment of penalty, a Deed, &c., executed on unstamped or insufficiently stamped paper shall be stamped.

Clause 4.—Whenever a doubt shall arise respecting the proper amount of the Stamp to be impressed under this Section on any Deed, Instrument, or Writing, the Collector of Stamp Revenue of the District shall determine the amount of Stamp to be impressed upon such Deed, Instrument, or Writing.

Collector to decide the proper amount of Stamp Duty to be impressed upon any Deed, &c. under this Section

Clause 5.—In any case falling within this Section in which it shall appear to the Board of Revenue or the Chief Controlling Revenue Authority that a Collector of Stamp Revenue has directed an improper Stamp to be impressed upon any Deed, Instrument, or Writing, such Board or other Authority as aforesaid, may, if the Stamp ordered by the Collector to be impressed upon such Deed, Instrument, or Writing shall not have

Board of Revenue, &c. may in certain cases order the proper Stamp to be impressed.

already been impressed thereupon, order the proper Stamp to be impressed upon such Deed, Instrument, or Writing upon payment of the proper amount of Stamp Duty and the penalty to which the holder of such Deed, Instrument, or Writing is liable under Clause 1 or Clause 2 of this Section.

Clause 6.—The Board of Revenue or other Chief Controlling Revenue Authority may, upon petition, order any penalty imposed under this Section to be mitigated, and if paid may order the whole or any part of it to be returned.

XVI. The Stamp which shall be impressed under the last preceding Section, shall be taken in any Court of Justice to be the proper Stamp required by this Act for the Deed, Instrument, or Writing on which the same is impressed.

Clause 1.—In any case in which a Stamp might be impressed under Section XV of this Act, a Civil Court may receive in evidence any Deed, Instrument, or Writing not bearing the Stamp prescribed by Schedule A annexed to this Act, on payment into Court of the proper amount of Stamp Duty to be determined by the Court, whose decision on the point shall be final, together with the penalty required by the said Section.

Clause 2.—An entry of such payment setting forth the amount thereof shall be made in a book to be kept by the Court, and shall also be endorsed on the back of the Deed, Instrument, or Writing, and shall be signed by the Court. The Court shall, at the end of every month, make a return to the Collector of the Stamp Revenue of the District, of the money (if any) which it has so received, distinguishing between the sums received by way of penalty and the sums received by way of Duty, stating the number and title of the suit, and the name of the party from whom such money was received, and the date, if any, and description of the document, for the purpose of identifying the same; and the Court shall pay over the money so received to such Collector or to such person as he may appoint

to receive the same. Such Collector or other proper Authority shall, upon the production of the Deed, Instrument, or Writing, with the endorsement hereinbefore mentioned, cause it to be stamped thereon with a Stamp of the amount paid into Court on account of such Duty. The provisions contained in Clause 6 Section XV of this Act as to the mitigation or payment of penalties paid to the Collector, shall be applicable to penalties paid into Court under this Section.

XVIII. No Deed, Instrument, or Writing executed on unstamped or insufficiently stamped paper, shall be stamped at any time after the execution thereof, except as hereinbefore provided.

No unstamped or insufficiently stamped Deed, &c. to be stamped, except as aforesaid.

XIX. When in any case other than the cases provided for in Sections XV and XVII of this Act, any person shall entertain any doubt respecting the proper amount of Stamp Duty for any Deed, Instrument, or Writing, he may apply to the Board of Revenue or the Chief Controlling Revenue Authority, either directly or through the Collector of Stamp Revenue of the District, for an adjudication with a view to remove such doubt, and shall, at the same time, pay a fee of ten Rupees, and thereupon such Board or other Authority as aforesaid shall determine the amount of Stamp which such Deed, Instrument, or Writing should bear, and on payment thereof, shall cause such Deed, Instrument, or Writing to be impressed with such Stamp, and an additional Stamp denoting that such adjudication fee has been paid. A Deed, Instrument, or Writing so stamped, shall be received in evidence as properly stamped in any Court of Justice.

XX. The cost of transmitting by post any Deed, Instrument, or Writing required to be stamped under any of the foregoing Sections of this Act, and the cost of registering the same at the Post Office for transmission, shall, in all cases, be borne by the party applying to have such Deed, Instrument, or Writing stamped.

Cost of transmitting Deed, &c., to be stamped, by whom to be paid.

XXI. The Government shall not be responsible for any loss or damage which shall occur in respect of any Deed, Instrument, or Writing entrusted to the Collector of Stamp Revenue of the District for the purpose of being stamped, and no person employed by the Government in the Stamp Department shall be responsible for any such loss or damage, unless such person shall wilfully, fraudulently, or by gross negligence, cause such loss or damage.

Government not responsible for loss or damage to Deed, &c.

XXII. The provisions of Sections XV and XVII of this Act shall not extend to Bills of Exchange or other forms of Orders for money, or to Receipts for money.

Provisions of Sections XV and XVII not to extend to Bills of Exchange, &c.

XXIII. The payment of any penalty under Section XV or Section XVII of this Act shall exempt the person paying the same from any further penalty for any such omission or neglect as is therein described, and if any other such penalty shall already have been imposed, the same shall be taken so far as it goes in reduction of any penalty under the said Sections.

Exemption from further penalties than those prescribed in Section XV or XVII.

XXIV. When any Draft or Order for the payment of money on demand chargeable with the Stamp Duty of one anna shall come to the hand of any person unstamped, it shall be lawful for such person to affix thereto the necessary adhesive Stamp and to cancel the same in the manner required by this Act, and upon so doing to charge the Duty against the person who ought to have paid the same, or to deduct such Duty from the sum so directed to be paid, and such Draft or Order shall, so far as relates to the Stamp Duty chargeable thereon, be good and valid; but this shall not relieve any person from the liability to the penalty which he may have incurred by issuing the said Draft or Order unstamped.

Persons receiving unstamped Draft or Order for payment of money on demand, may affix Stamps thereto.

XXV. If any person shall, within the British Territories in India, execute any Policy of Marine Insurance, purporting to be drawn in a set of two, and shall not at the same time execute on paper duly-stamped as

Penalty for executing or receiving only one number of a Policy of Marine Insurance purporting to be drawn in a set of two.

required by this Act, the two numbers of which such Policy purports the set to consist, every such person so offending shall forfeit a sum not exceeding one thousand Rupees.

XXVI. In modification of so much of Section 98 of the

Refund in certain cases of half the amount of Stamp Duty on plaint in the event of agreement, compromise, or satisfaction.

Code of Civil Procedure as declares that on the application of the plaintiff reciting the substance of any agreement, compromise, or satisfaction, in

accordance with which a suit is adjusted and disposed of, the Court, if satisfied that such agreement, compromise, or satisfaction has been actually entered into or made, shall grant a certificate to the plaintiff, authorizing him to receive back from the Collector the full amount of Stamp Duty paid on the plaint, if the application shall have been presented before the settlement of issues, or half the amount if presented at any time after the settlement of issues and before any witness has been examined,—it is enacted that if such application shall have been presented before the suit is called up for the settlement of issues, or in suits in which the summons, to the defendant shall be for the final disposal of the suit, as directed in Section 41 of the said Code, and in Section 9 of Act XLII of 1860 (*for the establishment of Courts of Small Causes beyond the local limits of the jurisdiction of the Supreme Courts established by Royal Charter*) before the hearing of the suit has commenced, the Court, if satisfied that such agreement, compromise, or satisfaction has been actually entered into or made, shall grant a certificate to the plaintiff, authorizing him to receive back from the Collector half the amount of Stamp Duty paid on the plaint. Provided that no such certificate shall be granted if the adjustment between the parties be such as to require a decree to pass, on which process of execution can be taken out, or in any appealed suit.

XXVII. No larger sum shall be recoverable in any Court

What sum recoverable under a Writing bearing an optional Stamp.

of Justice by reason of any Deed, Instrument, or Writing, for which an optional Stamp is indicated to be proper

by the Schedule A annexed to this Act, than the largest sum for which, if specially stated in a Deed, Instrument, or

Writing of the same denomination, the Stamp actually used under the option so given would be of sufficient value. And no such Deed, Instrument, or Writing shall be held by any Court of Justice to be valid in respect to any sum of money larger than that for which the Stamp on the said Deed, Instrument, or Writing would be sufficient.

XXVIII. No Justice of the Peace or any Officer, before whom an affidavit not made for the immediate purpose of being filed, read, or used in any Court of Justice, may be taken, shall receive or attest such affidavit, unless it be written on a Stamp of not less than the value prescribed by the Schedule A annexed to this Act.

XXIX. Every person receiving payment of any sum of money, the receipt for which under this Act requires a Stamp, shall (if required) give a receipt, bearing the proper Stamp indicated by this Act, and shall bear the expense of furnishing the same, and in case of refusal, shall be liable to a penalty not exceeding one hundred Rupees. The expense of providing the Stamp of any Bill of Exchange, Letter of Credit, Draft, Cheque on a Banker or other person, Promissory Note, or other Order or Obligation for the payment of money made or drawn in the British Territories in India (not being a Bond, Instrument, or Writing bearing the attestation of one or more witnesses), shall be borne by the person making or drawing the same.

XXX. Except in any Court of Justice established by Royal Charter, or in any Court of Small Causes established within the local limits of the jurisdiction of any such Court, no Instrument or Writing of any of the kinds specified as requiring Stamps in the Schedule B annexed to this Act, shall be filed, exhibited, or recorded in any Court of Justice or Government Office, or shall be received or furnished by any public Officer, unless such Instrument or Writing be upon a Stamp of a value not less than that indicated to be proper for it by the said Schedule B.

Provided that nothing in this Act shall be held to repeal any special provision in the Code of Civil Procedure or in any other Act or Regulation for the use of plain or unstamped paper in any judicial proceeding, unless such provision shall be expressly repealed by this Act.

Proviso.

XXXI. Every provision contained in the Schedules annexed to this Act, shall be of the same force as if it were contained in the body of the Act.

Effect of provision contained in the Schedules.

XXXII. All questions relating to the valuation of claims for the purpose of determining the amount of Stamp Duty chargeable under Schedule B annexed to this Act on any petition of plaint or appeal, shall be decided by the Court in which such petition of plaint or appeal is filed, subject to any appeal to which the orders of such Court are open.

Decision of questions regarding valuation of claims.

XXXIII. The Governor-General of India in Council may, from time to time, by an order to be published in the Official Gazette, direct that in the whole or in any part of the British Territories in India to be specified in such order, such lower rates of Stamp Duty as he shall prescribe, shall be taken on all or any of the Deeds, Instruments, or Writings, specified in the Schedules annexed to this Act, or altogether exempt the same, and in like manner, as occasion shall require, cancel or vary such order to the extent of the powers hereby given. Such cancelment or variation shall also be notified in the Official Gazette.

Governor-General in Council may lower rates of Stamp Duty in any District, or altogether exempt the same, &c.

XXXIV. The Local Government shall appoint Officers for the collection of the Stamp Revenue, and shall assign Districts to such Officers.

Appointment of Officers for collection of Stamp Revenue.

XXXV. All orders passed by the Collectors of Stamp Revenue shall be open to revision by the Board of Revenue or other Chief Controlling Revenue Authority, except orders

Orders of Collectors of Stamp Revenue open to revision by Board of Revenue, &c.

passed under Section XV of this Act when the Collector shall allow a Deed, Instrument, or Writing not bearing the proper Stamp to have the proper Stamp impressed upon it, and orders passed under Section L of this Act, when the Collector shall allow a new Stamp or the value in money to be given in lieu of any Stamp which shall have been damaged, soiled, or rendered unfit for use. All such orders shall be final and shall not be open to revision.

XXXVI. The local Government may license or cause to be licensed Venders of Stamps, and may direct how and under what conditions Stamps may be supplied to such Venders for sale, and what accounts of such Stamps shall be kept by them. The license may be for any time, and may, at any time, be revoked by the authority granting the same.

XXXVII. Every Vender of Stamps shall, at all times, have his license, together with the Schedules annexed to this Act, in the Vernacular language of the District, stuck up in a conspicuous situation in the place where he sells the Stamps, on pain of a fine not exceeding fifty Rupees.

XXXVIII. Every Vender of Stamps shall write on the back of every Stamp which he sells, except adhesive Stamps and Stamps used for Receipts, or for Bills of Exchange, Promissory Notes, Drafts, or other Orders for money, Agreements for Loans falling under Article 13 of the Schedule A annexed to this Act, or Bills of Lading, the date of sale, the name of the person to whom the Stamp is issued, and his own ordinary signature, on pain of a fine not exceeding one hundred Rupees.

XXXIX. Any Vender who shall knowingly write a false name or date on the back of any Stamp which he is required to endorse under the last preceding Section, shall be punished by a fine not exceeding five hundred Rupees, or imprisonment with or without hard labor not exceeding three months, or both.

Licensed Stamp Venders.

Licenses and Schedules to be stuck up in Stamp Vender's shop.

Endorsement of Stamps by Venders.

Penalty for Vender writing a false name or date.

XL. Every Vender of Stamps shall, without delay, deliver any Stamp which he has in his possession for sale, on demand by any person tendering the value in any currency which the Vender is duly authorized to receive in payment for Stamps, on pain of a fine not exceeding one hundred Rupees.

XLII. Any Vender who demands or accepts for any Stamp any consideration other than the value thereof in such currency as he is duly authorized to receive in payment for Stamps, shall be punished by a fine not exceeding one hundred Rupees.

XLII. Any Vender who demands or accepts, for any Stamps, any consideration exceeding the value of such Stamp, shall be punished by imprisonment with or without hard labor for a period not exceeding six months, or by a fine not exceeding ten times the value so demanded or accepted, or by both, and it shall be in the discretion of the Court or Officer passing the sentence, to direct the value of the excess to be refunded out of such fine to any person from whom such excessive consideration may have been accepted.

XLIII. Any Vender or other person who, after any period which may have been appointed by the Governor-General of India in Council for the commencement of the use of new Stamps, sells any old Stamps, shall be punished by a fine not exceeding one hundred Rupees.

XLIV. If any Vender refuse or omit to render any account required from him, or to permit the Collector of the Stamp Revenue of the District, or any Officer duly authorized by such Collector to inspect his accounts or to examine the store of Stamps in his possession, it shall be lawful for such Collector to proceed against such Vender for the recovery of the value of the balance of Stamps standing against him in the books of such Collector, or for the recovery of the balance of money standing against such Vender in the said books, in the same manner as Collectors of

Land Revenue are authorized by law to proceed against persons owing revenue or rent to Government.

XLV. Any Vender who, upon the determination, revocation, or resignation of his license, does not, within such reasonable time as shall have been prescribed by the Collector of the Stamp Revenue of the District, make over to some Officer duly authorized to receive the same, an account of the Stamps entrusted to him for sale on the part of Government, together with any such Stamps remaining, or which ought to be remaining for sale in his hands, and any balance of cash which may be due from him to Government in respect of such Stamps, shall be liable to a fine not exceeding five hundred Rupees; provided always that no Vender shall, by the payment of such fine, be exempt from any punishment provided by law for any embezzlement of which he shall have been guilty, or from such proceeding as by the last preceding Section the Collector of the Stamp Revenue of the District is empowered to adopt for the recovery of the value of any stamps or balance of cash remaining in the hands of or standing against such Vender.

XLVI. Upon the death of any Vender, the person in possession of such Vender's effects shall upon demand being made by the Collector of Stamp Revenue of the District or any Officer duly authorized by him, make over within a reasonable time to such Collector or Officer as aforesaid any Stamps which the deceased Vender shall have received for sale on the part of Government and shall not have sold at the time of his death, and any account kept by such deceased Vender in respect to such Stamps, of which Stamps and accounts such person as aforesaid may have the possession, or be able to obtain the possession, on pain of a fine not exceeding five hundred Rupees.

XLVII. The Collector of Stamp Revenue of the District may call upon the surety of a Vender of Stamps, to make good the value of the balance of Stamps standing against such Vender in the books of such Collector, or the balance of money standing against such Vender in the books of such Collector, and

Delivery of Stamps, &c. by Vender on determination of his license.

On death of Stamp Vender, unsold Stamps, &c. to be delivered to a duly authorized Officer.

Proceedings against sureties of Stamp Vender.

on his failure to do so, may proceed against such surety for the recovery of the value of the balance of Stamps, or for the recovery of the balance of money as aforesaid, in the same manner as Collectors of Land Revenue are authorized by law to proceed against the surety of a person owing revenue or rent to Government.

XLVIII. No person, not being a licensed Vender of Stamps duly appointed, shall sell any Stamp unless it has been in an authorized manner obtained for use and not for sale, under pain of a fine not exceeding one hundred Rupees; provided that nothing in this Section shall be held to apply to any adhesive Stamp, or to any Stamp used for a Receipt, Bill of Exchange, Promissory Note or other Order for money, or to an Agreement for a Loan falling under Article 13 of the Schedule A annexed to this Act, or to a Bill of Lading.

XLIX. If any licensed Vender die, or if his license expire or be revoked, the Stamps in the possession of such Vender, of which, after deducting the percentage or discount allowed, he has paid the amount to Government, may within three months from the date of the death of such Vender, or from the date on which his license expired or was revoked, as the case may be, be brought to the Collector of Stamp Revenue of the District who shall repay such amount. Provided that such Stamps were actually in the possession of such Vender for the purpose of sale, and were procured by him from the Collector of Stamp Revenue of the District.

L. Clause 1.—If any Stamp Paper, after having been obtained in the manner allowed by this Act, shall have become damaged, spoiled, or unfit for use either by any accident happening to the same, or because of some error in the drawing up or copying of any Deed, Instrument, or Writing thereupon, which being discovered before such Deed, Instrument, or Writing shall be finally signed and executed, renders the same of no avail; or when by reason of the death or refusal of the party whose signature may be necessary to effect the transaction intended by such Deed, Instrument, or Writing, it remains incomplete and of no avail; or

If licensed Vender die or his license expire or be revoked.

Renewal of damaged or spoiled Stamps.

when by the refusal of any Office or trust that may be granted by a Deed, Instrument, or Writing, it has failed of the purpose intended ; or if any Deed, Instrument, or Writing duly stamped shall not have been finally executed by reason of any accident having happened to the same, or because of some error in the drawing up or copying thereof having been discovered, the same is rendered of no avail ; or if by reason of failure of consideration, the transaction intended by such Deed, Instrument, or Writing cannot be effected, or such transaction has been effected by some other Deed, Instrument, or Writing duly stamped, or in the case of a Promissory Note, Bill of Exchange, or the like, if by non-delivery to the payee or person acting on his behalf, or from other cause, the same is never brought to use, and in the case of a Bill of Exchange, other than a Bill drawn in sets as provided in this Act, if it shall not have been presented for acceptance ; in all such cases, it shall be competent to the Collector of the Stamp Revenue of the District, upon delivery being made of such Stamped Paper, so damaged, spoiled, or rendered unfit for use, to cause a similar Stamp or Stamps of equal value to be delivered to the owner of such Stamp Paper, so damaged, spoiled, or rendered unfit for use, or to his representative, upon payment of the value of the Paper on which the new Stamp shall be impressed. The provisions of this Section shall not extend to any Bill of Exchange drawn in a set, if any one of such set shall have been delivered to the payee, or to any adhesive Stamp.

Clause 2.—The owner of any Stamp which shall be damaged,

spoiled, or rendered unfit for use as
Application for renewal. aforesaid, shall prefer his application to

the Collector of Stamp Revenue of the District in which he may have purchased the same, and if such Collector be of opinion that the application ought to be complied with, he shall deliver or cause to be delivered, subject to the provisions of this Act, to the party or his representative, a Stamp similar or of equal value to that which has been damaged, spoiled, or rendered unfit for use. Provided that the application be made within six months of the period when the Stamp shall have become damaged, spoiled, or rendered unfit for use.

Clause 3.—In any case in which, under this Section, a Collector may give a new Stamp in lieu of a Stamp damaged, spoiled, or rendered unfit for use, he may, if he shall see fit, repay to the party making the application the amount of such Stamp in money.

Collector may repay the amount of damaged Stamps instead of giving new Stamps

LI. *Clause 1.*—From the time when this Act shall come into force, in case of the sale of any land, annuity, or other property, real or personal, moveable or immoveable, not being a share of any Banking Corporation or Joint Stock Company when the same is transferred by simple endorsement, or of any right, title, interest, or claim in any such property, when a Duty is imposed by this Act on the conveyance thereof, the full purchase or consideration money directly or indirectly paid, or secured, or agreed to be paid for the same, shall be truly expressed and set forth in words at length in the principal Deed, Instrument, or Writing, whereby the property sold shall be conveyed to or vested in the purchaser or in any other person. Provided that if the Deed, Instrument, or Writing be framed in accordance with a form prescribed by any Act or Regulation in force and shall not contain such purchase or consideration money, then such purchase or consideration money shall be truly expressed and set forth in words at the foot of such Deed, Instrument, or Writing. If the full purchase or consideration money shall not be fully and truly expressed and set forth in the manner above directed, the purchaser and seller shall each forfeit a sum not exceeding five hundred rupees, and be charged with the payment of five times the amount of the excess of Duty which would have been payable for such Deed, Instrument, or Writing in respect of the full purchase or consideration money, if the same had been duly expressed in such Deed, Instrument, or Writing, beyond the amount of Duty actually paid for the same.

Penalty if person employed to prepare a conveyance inserts a less sum than the true purchase money.

Clause 2.—If any person shall knowingly and wilfully insert or set forth in any such Deed, Instrument, or Writing any less amount than the full and true purchase or consideration money directly or indirectly paid, or se-

cured, or agreed to be paid for the same, he shall incur the penalties prescribed in the preceding Clause of this Section.

LII. No person shall be proceeded against for any offence affecting the Public Revenue under this Act, except at the suit or prosecution of the Collector of the Stamp Revenue of the District or other Officer specially authorized by the Government in that behalf.

Prosecution only to be by Collector of Stamp Revenue, &c.

LIII. Every offence punishable by this Act may be tried by any Officer exercising the powers of a Magistrate or of a subordinate Magistrate of the 1st Class as defined in the Code of Criminal Procedure or by a Justice of the Peace.

Offences cognizable by Magistrate or Justice of the Peace.

LIV. If any person sentenced to a fine under the provisions of this Act shall not pay the fine to which he shall be sentenced, it shall be lawful for the Magistrate or Justice of the Peace who passed the sentence to issue his warrant to levy the amount by distress and sale of the goods and chattels of the party fined, or to sentence the offender to imprisonment until the payment of the fine, or the expiration of a term to be assigned, not exceeding three months, whichever shall first take place.

LV. A share not exceeding one-half of every fine imposed and recovered under this Act may be awarded by the Magistrate or Justice of the Peace imposing the fine to the informer.

Reward to informers.

LVI. Throughout this Act and the Schedules annexed to it, the word "Stamp," except when the contrary shall appear from the context, is used to signify a stamped piece of paper or other stamped material for writing on; and by the "Value" of a Stamp is meant a sum indicated by words or figures duly impressed upon such piece of paper or other material. The term "Bill of Exchange" includes a Hoondie or any other Instrument of a like nature. The word "Deed" includes every Instrument of the nature of a Deed whe-

Interpretation.
"Stamp."

"Value."

"Bill of Exchange."

ther under a Seal or not. The word
 "Deed."
 "Paper."
 "Sheet" denotes a stamped paper or other material of the size
 "Sheet."
 prescribed by the Governor-General in
 Council under Section IV. Words im-
 porting the singular number shall include the plural number, and
 words importing the plural number shall
 include the singular number. Words
 Number.
 Gender.
 "Month."
 "British Territories in India." importing the masculine gender shall in-
 clude females. The word "month"
 means a calendar month. The words "British Territories in
 India" denote the territories vested in Her Majesty by the
 Statute 21 and 22 Vic. C. 106, entitled "an Act for the better
 Government of India."

Commencement of Act.

LVII. This Act shall come into force
 on the 1st day of June 1862.

SCHEDULE A.

Containing a specification of the Deeds, Instruments, and Writ-
 ings which require to be stamped under this Act, and of the
 proper Stamps for such Deeds, Instruments, and Writings.

	PROPER STAMPS.
1. Agreement, or any Minute or Memorandum of an Agreement, not being of the nature of a Bond or other Obligation for the payment of money, or of a Conveyance, or of a Deed of Mortgage, Gift, or Dower, and not being otherwise provided for in this Schedule, whether the same be only evidence of a contract or obligatory upon the parties.	1 Rupee.
NOTE.—If two or more letters are offered in evidence to prove an Agreement between the parties who shall have written such letters, it will be sufficient if any one of such letters be stamped as an Agreement.	

PROPER STAMPS.

If the Agreement, or Minute or Memorandum be of the nature of a Bond or other Obligation for the payment of money, or of a Conveyance, or of a Deed of Mortgage, Gift or Dower ...

The same Stamp as prescribed by this Schedule for such Instrument.

2. Agreement for an annual or periodical payment not otherwise charged for in this Schedule ...

The same Stamp as for a Bond for the amount of ten years' payment or of the total sum secured if less.

3. Agreement, or Minute or Memorandum for a lease, or of the terms and conditions on which any land, house, or other real property is let, held, or occupied ...

The same Stamp as for a Lease for the same property on the same terms and conditions.

Provided that any lease afterwards made of the same land, house, or other real property in pursuance of such Agreement, Minute or Memorandum, shall be chargeable with a Stamp Duty of 8 Annas only, to be denoted by a Stamp, which shall be affixed to such lease by the Collector of Stamp Revenue of the District upon the production of the Agreement, Minute or Memorandum bearing the proper Stamp, and not otherwise.

4. Agreement to cultivate, manufacture, produce, provide, or deliver any article in consideration of advance made—

Rupees. Annas.

If the amount advanced do not exceed 50 Rs.
 If it exceed 50 Rs. but do not exceed 100 Rs.
 If it exceed 100 Rs. but do not exceed 200 Rs.
 If it exceed 200 Rs. but do not exceed 500 Rs.
 If it exceed 500 Rs. ...

0	1
0	2
0	4
0	8
1	0

5. Agreement or Contract, or any Minute or Memorandum of an Agreement, made for or relating to the sale or purchase of any Security of the Government of India, Railway Scrip, Share in any Joint Stock Company, or Bill of Exchange to the amount or value of 100 Rupees or upwards. ...

1 Anna.

PROPER STAMPS.

EXEMPTIONS.

Agreement or Contract, or any Minute or Memorandum of an Agreement, made for or relating to the sale or purchase of any Security of the Government of India, Railway Scrip, Share in any Joint Stock Company, or Bill of Exchange, if not of the amount or value of 100 Rupees.

Agreement or Contract, or any Minute or Memorandum of an Agreement, made for or relating to the sale of any goods or merchandise.

6. Agreement for the hire of a Steamer for tugging a vessel, if for a single trip within the limits of the Port. ... } 8 Annas.

Beyond the limits of the Port. ... 1 Rupee.

7. Agreement for service of personal employment by the month or for any longer period.

If the amount of monthly salary or wages secured by such Agreement do not exceed in value 5 Rupees. ... } 1 Anna.

If the amount so secured exceed 5 Rs. but do not exceed 20 Rs. ... } 4 Annas.

If the amount so secured exceed 20 Rs. but do not exceed 50 Rs. ... } 8 Annas.

In any other case ... 1 Rupee.

EXEMPTION.

Agreement for service or personal employment for any period less than a month.

8. Affidavit or solemn declaration not made for the immediate purpose of being filed, read, or used in any Court of Justice, per sheet ... } 1 Rupee.

9. Assignment, if not of the nature specified under the head of Conveyance or Settlement, nor especially exempted—

		PROPER STAMPS.	
In any case where the Assignment is of any interest secured by an original Deed, Instrument, or Writing on a Stamp of a value less than eight Rupees ...		The same Stamp as the original Deed.	
In any other case ...		8 Rupees.	
EXEMPTION.			
Transfer by mere endorsement of a Bill of Exchange, Promissory Note, or other negotiable Instrument; or of a Bill of Lading and transfer by Assignment of a Policy of Insurance.			
10. Bill of Exchange, Letter of Credit, Draft, Cheque, Promissory Note, Hoondee, or other Order or Obligation for the payment of money not being a Bond, Instrument, or Writing, bearing the attestation of one or more witnesses—			
If payable on demand and bearing the date on which it is made, and if the sum payable exceed twenty Rupees ...		1 Anna.	
If payable at sight or at any period not exceeding one year after date or sight—			
When not exceeding	100 Rupees		
When exceeding 100 and not exceeding	...		
	250		
	500		
	1,000		
	2,500		
	5,000		
	10,000		
	20,000		
	30,000		

PROPER STAMPS.

And for every further 10,000 Rs. or for any part of every further 10,000 Rupees, if drawn singly, 6 Rupees in addition ; if drawn in a set of two, each to be stamped, 3 Rupees in addition ; if drawn in a set of three, each to be stamped, 2 Rupees in addition.

If bearing no date, the same Stamp as if payable at sight, unless any date or period of payment be specified, in which case the same Stamp as prescribed by Article 12 for a Bond of the same amount. If drawn in a set of more than three, each of the set in excess of three to be stamped as required for each one of a set drawn in a set of three.

If not drawn singly, each of the set shall state that it is drawn in a set of two or three and shall denote on the face thereof that it is the first, second, or third of the set as the case may be.

If payable at a period exceeding one year after date or sight ...

11. Bill of Lading of or for any goods to be exported ...

Bill of Sale.—See Conveyance and Mortgage.

12. Bond or other Obligation for the payment either absolutely or conditionally of any definite or certain sum of money, not otherwise charged for or expressly exempted from the payment of Stamp Duty in this Schedule—

If for any sum not exceeding	25 Rs.
Above 25 Rs. and not exceeding	50 „
„ 50 „ ditto	100 „
„ 100 „ ditto	200 „
„ 200 „ ditto	300 „

The same stamp as prescribed by Article 12 for a Bond for the payment of the same amount.

4 Annas for a single Bill, Acknowledgment, or Instrument, or each part of every set of the same.

Rupees.	Annas.
0	2
0	4
0	8
1	0
2	0

				PROPER STAMPS.	
				<i>Rupees. Annas.</i>	
Above 300 Rs. and not exceeding	500 Rs.			4	0
„ 500 „ ditto	700 „			5	0
„ 700 „ ditto	1,000 „			6	0
„ 1,000 „ ditto	2,000 „			10	0
„ 2,000 „ ditto	3,000 „			15	0
„ 3,000 „ ditto	5,000 „			25	0
„ 5,000 „ ditto	10,000 „			35	0
„ 10,000 „ ditto	20,000 „			60	0
„ 20,000 „ ditto	40,000 „			100	0
„ 40,000 „ ditto	60,000 „			125	0
„ 60,000 „ ditto	80,000 „			150	0
„ 80,000 „ ditto	1,00,000 „			200	0
And for every further part of	1,00,000 „			100	0
And for every further	1,00,000 „			200	0

13. Bond or Agreement for a loan made upon the deposit of Title-Deeds or a Note or other Security of the Government of India, Share, or Debenture of any Railway or Joint Stock Company, Bill of Lading, Warrant for goods deposited in a bonded or other ware-house or assignment of any goods with or without a deposit of the acceptance or Promissory Note of the borrower. Provided that no such Agreement is drawn in the form of a Bond or of a Bill of Exchange or Promissory Note, or in any such way as would render it a negotiable Instrument passing by endorsement, for whatever amount, in case the period of such loan shall not exceed one month ...

If such loan is for a period exceeding one month and not exceeding two months ...

If such loan is for a period exceeding two months and not exceeding three months ..

If such loan is for a period exceeding three months ...

1 0

2 0

4 0

{ The same Stamp as prescribed by Article 12 for a Bond of the same amount.

PROPER STAMPS.

14. Bond or other Obligation concerning respondentia and bottomry ...

The same Stamp as prescribed by Article 12 for a Bond for the like amount.

15. Bond or other Obligation given as security for the transfer of any Government Security or Stock of any public Company, or for the delivery or accounting for any matter or thing capable of being valued ...

The same Stamp as prescribed by Article 12 for a Bond for the payment of the amount engaged to be paid or accounted for, or of the value of the thing to be delivered or transferred.

16. Bond or other Obligation for an annual or any periodical payment, not being interest upon any principal sum secured by the Bond or other Obligation, whether for a fixed or for an indefinite period ...

The same Stamp as prescribed by Article 12 for a Bond for the payment of a sum equal to ten times the yearly payment, or of the total sum secured, if less.

17. Bond or other Obligation when the amount of the money to be secured is not specified ...

An optional Stamp—
See Section XXVII of the Act.

When the amount is limited to a certain sum...

The same Stamp as prescribed by Article 12 for a Bond for the payment of such limited sum.

18. Bond or other Obligation for the due execution of an office or work, and any other Bond not otherwise specially provided for or expressly exempted from the payment of Stamp Duty by this Schedule ...

An optional Stamp—
See Section XXVII of the Act.

19. Bond or other Obligation taken as collateral security with some Deed or Instrument executed on the Stamp prescribed for a Conveyance or money Bond, or as security for the performance of any other Contract, Covenant or Agreement, not being for the payment of money, the transfer of property, or the satisfaction of any pecuniary demand ...

The same Stamp as the Deed, Instrument, Contract, Covenant, or Agreement, if of value not exceeding eight Rupees; otherwise a Stamp of eight Rupees.

20. Certificate, that is to say, a document denoting or intended to denote the right or title of the holder thereof, or any person, to any

				PROPER STAMPS.	
Share or Shares or Scrip in any Joint Stock or other Company, or preposed or intended Company; or any Certificate declaring or entitling the holder thereof, or any person, to be or become the proprietor of a Share or Shares or Scrip of or in any such Company ...				1 Anna.	
21. Charter-party, or any Agreement or Contract for the Charter or hiring of any sea-going Ship or Vessel ...					
22. Composition Deed, or other Instrument of Composition between a debtor and his creditor ...				2 Rupees.	
23. Conveyance or Deed or Instrument of any kind or description whatsoever, executed for the sale or transfer, for a consideration, of any land, tenement, rent, annuity, or other property, real or personal, moveable or immoveable, or of any right, title, or claim to or upon, or interest in, any land, house, rent, annuity, or other property, that is to say, for or in respect of the principal or only Deed, Instrument, or Writing whereby the property sold shall be conveyed to, or otherwise vested in, the purchaser or to some other person by his direction—					
When the purchase or consideration money therein expressed or denoted shall not exceed one hundred Rupees ...				8 Rupees.	
				1 Rupee.	
				<i>Rupces. Annas</i>	
Above	100	Rs. and not exceeding	200 Rs.	2	0
"	200	"	ditto 400 "	4	0
"	400	"	ditto 800 "	8	0
"	800	"	ditto 1,200 "	12	0
"	1,200	"	ditto 2,000 "	20	0
"	2,000	"	ditto 3,000 "	30	0
"	3,000	"	ditto 4,000 "	40	0

				PROPER STAMPS.	
				<i>Rupees.</i>	<i>Annas</i>
Above 4,000 Rs. and not exceeding 5,000 Rs.				50	0
„ 5,000 „	ditto	7,500 „		75	0
„ 7,500 „	ditto	10,000 „		100	0
„ 10,000 „	ditto	20,000 „		150	0
„ 20,000 „	ditto	40,000 „		200	0
„ 40,000 „	ditto	60,000 „		300	0
„ 60,000 „	ditto	80,000 „		400	0
„ 80,000 „	ditto	1,00,000 „		500	0
And for every further		50,000 „		200	0
Or part thereof		„		100	0
24. Conveyance when the consideration is an annuity				{ The same stamp as for a conveyance when the purchase money is equal to ten times the annuity.	
25. Conveyance of any kind whatever not otherwise charged, if the value of the property conveyed or of the consideration for the Conveyance be stated or appear on the face of the Conveyance				{ The same duty as would be charged if a consideration in money equal to such value were expressed in the conveyance as the consideration thereof.	
If no value appear on the face of the Conveyance				{ 50 Rupees.	
26. Conveyance or Transfer of a share of a Banking Corporation or Joint Stock Company, whether by Deed or Endorsement, when the market value of the Share transferred does not exceed 100 Rupees per share				{ 4 Annas.	
When it exceeds 100 Rupees and does not exceed 200 Rupees				{ 8 Annas.	
When it exceeds 200 Rupees and does not exceed 300 Rupees				{ 12 Annas.	
When it exceeds 300 Rupees and does not exceed 400 Rupees				{ 1 Rupee.	
and for every 100 Rupces a further Duty of 4 Annas, and for the conveyance or transfer of every quarter or half of any such Share, a corresponding rate of Duty.					

	PROPER STAMPS.
EXEMPTION.	
All transfers of subscription to any of the Government Loans, or other Government Securities.	
27. CO-PARTNERSHIP.—Deed or other Instrument of—	} 8 Rupees.
28. COPY—COPY or Extract of any Deed, Instrument, or Writing attested or certified to be a true copy or extract and furnished for the purpose of being given in evidence in any Civil or Revenue Proceeding or made for the security or use of any person being a party to, or taking any benefit or interest immediately under such Deed, Instrument, or Writing	
If the Duty chargeable on the original exceed 8 Annas, but do not exceed 10 Rupees	} 1 Rupee.
If the Duty chargeable on the original exceed 10 Rupees, but do not exceed 50 Rupees	
If the Duty chargeable on the original exceed 50 Rupees	} 5 Rupees.
NOTE—Every copy bearing the proper Stamp which shall at any time be offered in evidence shall be deemed to have been made for that purpose.	
29. Where such copy may be made for the security or use of any person not being a party to, or taking any benefit or interest immediately under the Deed, Instrument, or Writing, per sheet.	} 8 Annas.
30. Copy, attested or certified to be a true copy or made for the purpose of being given in evidence in any Civil or Revenue Proceeding, of any Will, Testament, or Codicil, or of any Probate, or Probate Copy of any Will or Codicil, or of any Letter of Administration, or of any confirmation of any Testament, Testamentary or Dative, or of any part thereof respectively	
	1 Rupee.

31. Copy or Extract of any Deed, Instrument, or Writing annexed to any Deed, Instrument, or Writing ...

PROPER STAMPS.

{ The same Stamp as the Deed, Instrument, or Writing from which the copy or extract is made, if of value not exceeding 8 Annas; otherwise 8 Annas per sheet.

32. Copy authenticated or certified, of any record, letter, account, statement, report, or other writing, furnished to any individual from any Government Office, per sheet ...

8 Annas.

For copies of Judicial or Revenue Papers given from Courts of Justice, Revenue Offices, &c. ...

See Schedule B.

EXEMPTION.

Copy of any paper which any Public Officer is required to make or furnish, for which a Stamp is not specially required by this Schedule ...

33. Counterpart of a lease ...

EXEMPTION.

Counterpart of a lease executed by a ryot or other actual cultivator of the soil, provided that no fine or premium be paid as part of the same transaction.

(For Madras.)

Counterpart of a lease executed between landlord and tenant relative to lands in the Presidency of Madras, subject to the payment of Revenue to Government.

A counterpart of a lease includes a Kubbulcut and the like.

34. COVENANT.—Any separate Deed of Covenant made on the sale or mortgage of any immoveable property or of any right or interest therein (the same not being a Deed chargeable with *ad valorem* Duty under the head of Conveyance in this Schedule) for the conveyance, assign-

{ The Same Stamp as for such lease.

	PROPER STAMPS.
ment, surrender, or release of such property, right, or interest, or for the title to or quiet enjoyment, freedom from incumbrance, or further assurance of such property, right, or interest or otherwise by way of indemnity in respect of the same, or for the production of the Title-Deeds, or Muniment of Title relating thereto, or for all or any of those purposes ...	10 Rupees.
35. Deed of Gift or Dower whether to take effect on the instant or at a future period, determinate or indeterminate ...	The same Stamp as for a Conveyance.
36. Deed of any kind not otherwise charged or expressly exempted from Stamp Duty by this Schedule ...	1 Rupee
37. Duplicate, or counterpart of any Deed, Instrument, or Writing of any description whatever chargeable with Duty under this Act not otherwise charged for or expressly exempted from Stamp Duty under this Schedule ...	The same Duty as the original when such Duty does not exceed 8 annas.
If the Duty chargeable on the original exceed 8 Annas, but do not exceed 10 Rupees ...	1 Rupee
If the Duty chargeable on the original exceed 10 Rupees, but do not exceed 50 Rupees ..	2 Rupees
If the Duty chargeable on the original exceed 50 Rupees ...	5 Rupees
Provided that such duplicate or counterpart Stamp shall be affixed by the Collector of Stamp Revenue of the District upon the production of the original Deed bearing its proper Stamp and not otherwise.	
38. EXCHANGE—Any Deed, Instrument, or Writing whereby any real property shall be conveyed or surrendered in exchange for other property ...	The same Stamp as for a Conveyance.

						PROPER STAMPS.	
39. LEASE—Any lease made in perpetuity or for a term of years, or period determinable with one or more lives, or otherwise contingent, in consideration of a sum of money paid in the way of premium, fine, or the like, if without rent ...						The same Stamp as for a Conveyance or Deed of Sale for a sum of the amount of such consideration.	
40. Any lease of any land, house, or other real property at a rent, without any payment of any sum of money by way of fine or premium—							
Where the rent calculated for a whole year shall not exceed in value 24 Rupees ...						When the lease is for a period not exceeding one year.	When the lease is for a period exceeding one year.
Exceeding 24 Rupees, but not exceeding 50 Rs.						Rs. As.	Rs. As.
" 50 " " 100 "						0 4	0 8
" 100 " " 250 "						0 8	0 12
" 250 " " 500 "						0 12	1 0
" 500 " " 1,000 "						1 0	2 0
" 1,000 " " 2,000 "						2 0	4 0
" 2,000 " " 4,000 "						4 0	8 0
" 4,000 " " 6,000 "						8 0	16 0
" 6,000 " " 10,000 "						16 0	32 0
" 10,000 " " 25,000 "						24 0	48 0
" 25,000 " " 50,000 "						40 0	80 0
and for every additional 25,000 or for any part of every additional 25,000 Rupees ...						100 0	200 0
41. Any lease of any land, house, or other real property at a rent for an indefinite term, and without any payment of any sum of money by way of fine or premium ...						The same Stamp as for a lease for a period exceeding one year.	
42. Any lease of any land, house, or other real property stipulating for a rent, granted in consideration of a fine or premium.							
						A Stamp of value equal to the joint value of the Stamps for a Conveyance in consideration of the fine and a lease for the rent.	

	PROPER STAMPS.
EXEMPTIONS.	
Any lease executed to a ryot or other actual cultivator ; provided that no fine or premium be paid as part of the same transaction.	
(For Madras.)	
Every lease or other engagement executed between landlord and tenant relative to land in the Presidency of Madras, subject to the payment of Revenue to Government.	
43. Letter, or Power of Attorney, not being of the kinds provided for in Schedule B ...	4 Rupees.
If the Letter or Power of Attorney be for the performance of one act only, and the value of the property to be dealt with be expressed in the Letter or Power and do not exceed 500 Rupees.	1 Rupee.
44. Warrant of Attorney to confess judgment, or Cognovit, unless taken as collateral security for the payment of any sum of money secured by another Instrument stamped with an <i>ad valorem</i> Stamp under this Act ...	The same Stamp as for a Bond.
If given for securing any sum of money exceeding 500 Rupees, for which the person giving the same shall then be in actual custody under an arrest on mesne process or in execution ...	Rupees, Annas. 4 0
If given as such collateral security as above-mentioned ...	5 0
NOTE—For Wakalutnamahs, Mooktarnamahs and other powers required to be filed for the conduct of suits or proceedings of any kind pending before the Courts of Justice or before the Revenue Authorities ...	See Schedule B.
45. Letter of license from a creditor to his debtor ...	Rupees. Annas. 80
46. MORTGAGE.—Any Deed of Mortgage or Conditional Sale, Assignment, Pledge, or	

PROPER STAMPS.

Hypothecation, or of any acknowledgment in the nature of a Mortgage, Conditional Sale, Pledge, or Hypothecation of or in respect of any immoveable property with or without possession given or of any personal property without possession given, intended as a security for money due or to be lent thereupon; also any Deed or Contract accompanied with a deposit of title deeds to any property, where the same may be made as security for payment of money due or lent at the time ...

The same Stamp as for a Bond for the payment of the amount due or lent.

47. Deed of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation, or of any Acknowledgment in the nature of a Mortgage, Conditional Sale, Assignment, Pledge, or Hypothecation given for a loan or advance made on the deposit of any personal property ...

The same Stamp as for a Promissory Note.

48. Deed of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation with or without possession given of any immoveable property or of any right, title, or interest therein, intended as security for the transfer of a Government Security, or for the payment of an annuity for a fixed period, or for the delivery at a future date of any matter or thing capable of being valued ...

The same Stamp as for a Bond for the payment of the total amount assured, or for the *bond fide* value.

49. Deed of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation with or without possession given of any immoveable property, or of any right, title, or interest therein, given for the security of an annuity for an indefinite period, such as a Life Annuity ...

The same Stamp as for ten times the annual payment.

Where it may be stipulated that the amount secured by such Mortgage shall not exceed a certain sum ...

The same Stamp as for a Deed of Mortgage of such limited sum.

Where the total amount secured by the Mortgage is unlimited . . .

50. Deed of Mortgage where a Bond shall have been already taken for the amount secured, or where, from any other cause, the Mortgage shall act merely as a collateral security to some other transaction in which an Instrument requiring a Stamp has been executed . . .

NOTE.—Where there are more Deeds than one required to execute the Mortgage in the manner desired by the parties, then for every other Deed than the principal Deed ; provided the original Deed has been duly stamped ..

EXEMPTION.

Letter of Hypothecation accompanying a Bill of Exchange.

51. MORTGAGED PROPERTY.—Re-conveyance of— . . .

52. MORTGAGED PROPERTY.—Release of an equity of redemption of— . . .

53. NOTARIAL ACT.—Any Notarial Act whatsoever not otherwise charged in this Schedule . . .

54. Partition by private Agreement or made by a Public Officer, of an estate or property, real or personal, or in the nature of separation of brotherhood, as amongst Hindoos, for each sharer's copy of the Deed of partition—

When the sharer's portion does not exceed one hundred Rupees in value

Exceeding 100 Rs. and not exceeding 200 Rs.

„	200	„	ditto	400	„
„	400	„	ditto	600	„
„	600	„	ditto	800	„
„	800	„	ditto	1,000	„

PROPER STAMPS.

{ An optional Stamp—
See Section XXVII
of the Act.

{ The same Stamp as
for the Bond or
other Instrument
if of value not ex-
ceeding eight Ru-
pees ; otherwise a
Stamp of eight Rs.

{ The same Stamp as
for the principal
Deed if of value
not exceeding
eight Rupees ;
otherwise a Stamp
of eight Rupees.

{ The same Stamp as
for an Assignment.

{ The same Stamp as
for a Conveyance.

Rupees.	Annas.
2	0

Rupees.	Annas.
0	8

1	0
---	---

2	0
---	---

4	0
---	---

6	0
---	---

8	0
---	---

PROPER STAMPS.

And for every additional four hundred Rupees,
or part thereof . . .

Rupees. Annas.
2 0

When the subject of the partition, consisting
either wholly or in part of other property than
money, and money not being part of such sub-
ject is paid, or agreed to be paid for the purpose
of compensating any difference from just propor-
tion in the partition actually made of that
subject . . .

A Stamp of value
equal to the joint
value of the Stamp
which would have
been required had
the subject of par-
tition been actually
divided with the
just proportion and
of the Stamp for a
Conveyance or
Deed of Sale for a
sum equal to the
amount so paid, or
agreed to be paid,
for the purpose of
compensating the
difference there-
from.

55. Policy of Insurance, or other Instrument
by whatever name the same shall be called,
whereby an Insurance shall be made upon any
life or upon any event depending upon any life
or against loss or damage by fire upon any build-
ing or property, not of the description mentioned
in Article 56—

For every sum of one thousand Rupees and
also for each and every fractional part of one
thousand Rupees . . .

Rupees. Annas.
0 8

56. Policy of Insurance of any ship, vessel,
sloop, lighter boat, or the like, or of any goods
or property on board, or upon the freight of any
ship, vessel, sloop, lighter boat, or the like, or upon
any other interest relating thereto, or upon any
voyage where the premium shall not exceed two
per centum on the sum insured.

If executed singly.	If executed in sets of two, each to be Stamped.
------------------------	---

If the whole sum insured shall not exceed one
thousand Rupees . . .

<i>Annas.</i>	<i>Annas.</i>
8	4

		PROPER STAMPS.	
<p>If the sum insured exceed one thousand Rupees, for every one thousand Rupees, eight annas if executed singly; and if executed in a set of two, four annas for each number.</p>			
<p>Where the premium shall exceed two per cent. on the sum insured, if the whole sum shall not exceed one thousand Rupees ...</p>		<p>If executed singly.</p>	<p>If executed in sets of two, each to be stamped.</p>
<p>If the sum insured exceed one thousand Rupees, for every one thousand Rupees and also for any fractional part of one thousand Rupees whereof the same shall consist, one Rupee if executed singly; and if executed in a set of two eight annas for each number.</p>		<p>Rupees.</p>	<p>Annas.</p>
		1	8
<p>If drawn in a set of more than two, each of the set in excess of two to be stamped as required for each one of a set drawn in a set of two.</p>			
<p>NOTE.—A Letter of cover or engagement to issue a Policy of insurance does not require a Stamp. Provided that, unless such letter or engagement bear the full Stamp prescribed for a Policy of Insurance, no money shall be paid or payable upon it, nor shall it be filed, exhibited, or recorded in any Court in India otherwise than to compel the delivery of a Policy on the prescribed Stamp.</p>			
<p>Promissory Note.—See Bill of Exchange.</p>			
<p>57. Promissory Note for the payment of any sum by instalments, or for the payment of several sums at different dates, so that the whole of the money to be paid shall be definite and certain ...</p>		<p>The same Stamp as for a Bond for the payment of the whole amount.</p>	
<p>58. Protest of any Bill of Exchange or Promissory Note for any sum of money ...</p>		<p>Rupees.</p>	<p>Annas.</p>
		2	0

	PROPER STAMPS.	
59. Protest of any Commander or Master of a vessel	}	<i>Rupees. Annas.</i> 2 0
60. Protest, Notice of intention of—of any Commander or Master of a vessel ...		0 8
61. Receipt or discharge given for the payment of money or in acquittal of a debt paid in money or otherwise, when the sum received, discharged, or acquitted, exceeds twenty Rupees		0 1

GENERAL EXEMPTIONS.

Letter sent by post acknowledging the arrival of a Currency or Promissory Note, Bill of Exchange, or any Security for money.

Receipt or discharge for the rent of land paying Revenue to Government, granted to any ryot or other actual cultivator for the rent of land cultivated by him.

Receipt or discharge written upon any Promissory Note, Bill of Exchange, Draft, or Order for the payment of money duly stamped.

Receipt or discharge written upon or contained in a Mortgage Deed, or other Security, or a Deed of Conveyance, Settlement, Personal Bond, or other Instrument duly stamped, acknowledging the receipt of the consideration money therein expressed or the receipt of any principal money, interest, or annuity thereby charged.

Receipt given for money deposited in any Bank, or in the hands of any Banker, to be accounted for whether with interest or not, provided the same be not expressed to be received of or by the hands of any other than the person to whom the same is to be accounted for. Provided always that this exemption shall not extend to a receipt or acknowledgment for any sum

		PROPER STAMPS.
paid or deposited for or upon a letter of any allotment of a share, in respect of a call upon any scrip or share of or in any Joint Stock or other Company or proposed or intended Company, which last mentioned receipt or acknowledgment, by whomsoever given, shall be liable to the Duty charged upon a receipt.		•
62. Release to an Executor or Trustee from his trust	...	<i>Rupees. Annas.</i> 10 0
63. Schedule annexed or referred to in any Agreement, Lease, Bond, Deed, or other Instrument, per sheet	...	0 8
64. Settlement, Marriage Settlement, &c., namely, any Deed or Instrument, whereby any sum of money, or any Government Security or other property, real or personal, shall be settled, or agreed to be settled, upon or for the benefit of any person, in any manner whatsoever	...	{ The same Stamp as prescribed by Article 12 for a Bond for the payment of the amount or value settled or agreed to be settled; or in cases in which the value shall be indeterminate, an optional Stamp—See Section XXVII of the Act.
65. Shipping order for or relating to the conveyance of any goods on board of any ship or vessel	...	
66. WARRANT. Bonded Warehouse—	...	
GENERAL EXEMPTIONS.		
Any Deed, Instrument, or Writing of any kind made or executed by or on behalf of the Government by any Government Board, Commission, Court, Officer, or Agent.		1 Anna.
NOTE.—The foregoing exemption does not extend to any Deed, Instrument, or Writing executed by a Court of Wards, Local Agent, or Officer acting under the authority of any such Court or Agent, or by a Municipal Commissioner or by any Administrator-General or a Receiver appointed by any Court; neither		8 Annas.

PROPLR STAMPS.

does it extend to a sale made for the recovery of an*arrear of revenue or rent, or in satisfaction of a decree or order of Court, in any of which cases the purchaser shall be required to pay, along with the purchase money, the price of the requisite Stamp, or else provide such Stamp and shall receive from the Officer conducting the sale a Deed of Sale executed on the proper Stamp.

Renunciation of land executed by a Ryot or other actual cultivator of the land to his landlord,

Will, Testament, and the like together with a Deed merely declaratory of trust or appointment or otherwise, in execution of powers, or pursuant to any previous Settlement, Deed, or Will.

NOTE.—(a) Any Deed, Instrument, or Writing required by the foregoing Schedule to be stamped, may be written on one or more Stamps, if the value of the Stamps used amount to the value required by the Schedule.

(b.) When of several Deeds, Instruments, or Writings, a doubt shall arise which is the principal, it shall be lawful for the parties to determine for themselves which shall be so deemed. In any case however, where there are more Deeds than one, every other Deed than the principal requires the same Stamp as the principal Deed, if of value not exceeding eight Rupees (which shall be the maximum Stamp for collateral Deeds,) and every such collateral Deed shall specify by its contents which other is the principal Deed by which the Conveyance has been effected, certifying that it is executed on the proper Stamp.

SCHEDULE B.

Referred to in Section XXX of the Act, containing the Specification of Duties chargeable on Law Papers.

PROPER STAMPS.

Application.—See Razetnamah.

1. Application presented to the Collector of Customs at any Presidency Town, and application presented to the Municipal Commissioners, or to any Magistrate, or Justice of the Peace, under Act XIV of 1856 (*for the Conservancy and Improvement of the Towns of Calcutta, Madras, and Bombay, and the several Stations of the Settlement of Prince of Wales' Island, Singapore, and Malacca.*)

1 Anna.

2. Bail or Security Bond, or other Obligation, whether of specified amount, or with a penalty of a specific sum of money, or of indefinite amount, when taken by or by order of any Court of Justice, or by any Revenue Authority. ...

Rupees Annas.
0 8

EXEMPTION.

Bail or Bonds in Criminal cases, Recognizances to prosecute or give evidence, and personal recognizances for appearance or otherwise.

3. Certificate granted under Act XXVII of 1860 (*for facilitating the collection of debts on successions, and for the security of parties paying debts to the representatives of deceased persons*) if the debt or other property in respect to which the Certificate is granted is sworn not to exceed 500 Rupees ...

4 Rupees.

If exceeding 500 Rupees, but not exceeding 1,000 Rupees ...

8 Rupees.

And for every additional 1,000 Rupees or any part of every additional 1,000 Rupees ...

4 Rupees.

The party to whom such Certificate is granted, or his heir or representative shall, after the expiration of twelve months from the date of such Certificate, and thereafter whenever

PROPER STAMPS.

the Court which granted such Certificate shall require him so to do, file a statement of all moneys recovered or realized by him under such Certificate, and if the moneys so recovered or realized shall exceed the amount of the debts or other property as sworn to by the person to whom such Certificate is granted, the Court may cancel the Certificate and order such person to take out a fresh Certificate on the Stamp prescribed by this Article for such enhanced amount. In default of furnishing such statement within the time allowed, the Court may cancel the Certificate.

4. Copy of Decree if passed in any Court below the Sudder Court or in any Revenue Court in any suit in which the value of the claim amounts to fifty Rupees, or in any regular appeal ...

If passed in the Sudder Court in any suit or appeal ...

5. Copy of a Judgment or Order not being a Decree if passed by a Court below the Sudder Court or in any Revenue Court ...

If passed by the Sudder Court ...

If the Judgment be translated into any other language, application for a copy of the translation may be made on unstamped paper, and a copy of the translation may be given in addition to or in place of the copy of the Judgment, and shall bear the same Stamp.

1 Rupee.

Rupees. Annas.

4 0

0 8

1 0

EXEMPTION.

Copy of any Judgment, Decree, or Order, if passed otherwise than on appeal in any Court below the Sudder Court in any suit, or in relation to any suit, or in any Revenue Court, in

PROPER STAMPS.

which the value of the claim does not amount to fifty Rupees when such copy is taken out of the Court making the same.

6. Copy of any Revenue or Judicial Proceeding or Order not provided for in Article, 5 or falling under the exemption to that Article, or Copy of any Account, Statement, Report, or the like, taken out of any Civil or Criminal Court or any Revenue Court or Office for use or reference, or when left on Proceedings in place of the original withdrawn—per sheet ...

Rupees. Annas
0 8

7. Copy of any Deed, Instrument, or Writing, stamped in accordance with Schedule A. annexed to this Act when left on Proceedings in place of the original withdrawn ...

The same Stamp as the original when such Stamp does not exceed 8 annas, otherwise a Stamp of 8 annas per sheet.

EXEMPTION.

Copy of any such Deed, Instrument, or Writing when the original does not require a Stamp under the said Schedule A.

Letters of Administration.—See Probate.

8. Mooktarnamah, Wakalutnamah, and other power, filed or presented for the conduct of any case in any Court of Justice, or before any Revenue Authority—

When presented to the Sudder Court ...

Rupees. Annas.
2 0

When presented to the Board of Revenue or other Chief Controlling Revenue Authority ...

2 0

When presented to a Commissioner of Revenue, or to a Commissioner of Customs, not being the Chief Controlling Revenue Authority ...

1 0

When presented to any Court, Civil or Criminal, other than the Sudder Court, or to any Collector or other Revenue Officer ...

0 8

EXEMPTIONS.

Mooktarnamahs executed by an Officer or Soldier of the Army.

PROPER STAMPS.

No Stamp is required where Counsel is admitted in any case by any Criminal Court to appear on behalf of a prisoner without a written Mooktarnamah.

9. Petition of appeal not being from an Order rejecting a plaint, or from a Decree or Order having, by any law, the force of a Decree; and petition or application presented to any Civil Court, shall be written upon Stamp Paper, of the following value, namely—

	Ruppes	Annas
When presented to the Sudder Court ...	2	0
When presented to any Court below the Sudder Court ...	0	8

SPECIAL RULE FOR BENGAL.

10. Petition of Appeal to the Board of Revenue or other Chief Controlling Revenue Authority ...

Any other petition or application to the Board of Revenue or other Chief Controlling Revenue Authority ...

Petition or application not falling within any of the other provisions, or of the exemptions of this Schedule, presented to any other Criminal Court, or to any other Revenue Office ...

GENERAL EXEMPTIONS.

Petition or application presented to any Moon-siff's Court, or to any Cantonment Joint Magistrate sitting as a Court of Civil Judicature, under Act III of 1859 (*for conferring Civil jurisdiction in certain cases upon Cantonment Joint Magistrates, and for constituting those Officers, Registers of Deeds*), or to any Court of Small Causes constituted under Act XLII of 1860 (*for the establishment of Courts of Small Causes beyond the Local limits of the*

	PROPER STAMPS.
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jurisdiction of the Supreme Courts of Judicature established by Royal Charter) in relation to any suit or case of an amount or value less than fifty Rupees, or to a Collector or Deputy Collector in relation to any suit or case of the same amount or value tried under Act X of 1859 *(to amend the law relating to the recovery of Rent in the Presidency of Fort William in Bengal)*.

Application for the summons of a witness or other person to attend either to give evidence or to produce a document, or in respect of the production or filing of any exhibit.

Petition of appeal presented to a Magistrate against the Chowkeedary assessment.

Communication made to a Magistrate in regard to Police matters not intended for record.

Petition to a Collector or Officer making a settlement, relating to matters connected with the assessment of lands, the ascertainment of rights, or to any other matter affecting the settlement of the Government Revenue on land, if presented pending the formation of such settlement.

Petition to a Board or Commissioner of Revenue relating to the same.

Petition, application, charge, or information respecting any crime or offence. Petition from any prisoner, convict, or other person in duress, or under restraint of the Court or its Officers.

EXEMPTION FOR THE PRESIDENCIES OF
MADRAS AND BOMBAY.

No petition or application to the Revenue Authorities need be presented on Stamp Paper, except as prescribed in the Special Rule given at the close of this Schedule with respect to suits

				PROPER STAMPS.	
cognizable by Collectors in the Presidency of Bombay.					
11. PLAINT OR APPEAL.—Petition of, in suits and appeals not otherwise provided for, instituted in any Civil Court not within the local limits of the jurisdiction of the Courts established by Royal Charter, for the recovery of any sum of money, or to obtain possession of any interest, matter or thing—					
If the amount or value of the property claimed does not exceed				16 Rs.	Rupees. Annas.
				16 Rs.	1 0
Above	16 Rs. and not exceeding	32	„	32 „	2 0
Do.	32 „	„	„	64 „	4 0
Do.	64 „	„	„	150 „	8 0
Do.	150 „	„	„	300 „	16 0
Do.	300 „	„	„	800 „	32 0
Do.	800 „	„	„	1,600 „	50 0
Do.	1,600 „	„	„	3,000 „	100 0
Do.	3,000 „	„	„	5,000 „	150 0
Do.	5,000 „	„	„	10,000 „	250 0
Do.	10,000 „	„	„	15,000 „	350 0
Do.	15,000 „	„	„	25,000 „	500 0
Do.	25,000 „	„	„	50,000 „	700 0
Do.	50,000 „	„	„	1,00,000 „	1,000 0
Do.	1,00,000 „	„	„		2,000 0
If the suit be instituted in a Military Court of Requests, or in the Court of a Cantonment Joint Magistrate under Act III of 1859, and the amount or value claimed do not exceed 8 Rupees				...	} 0 4
				...	
If it exceed 8 Rupees, but do not exceed 16 Rupees				...	} 0 8
				...	
If it exceed 16 Rupees, but do not exceed 32 Rupees				...	} 1 0
				...	
If it exceed 32 Rupees				...	} The same Stamp as for a suit in any other Court.
				...	

PROPER STAMPS.

In suits for possession instituted under Section XV Act XIV of 1859 ...

} A Stamp of one-fourth the value prescribed in the foregoing scale.

NOTE.—(a.) In suits for lands paying Revenue to Government not situate within the Presidencies of Madras and Bombay, if forming one entire Mehal, or a specific portion thereof with a defined jumma subject to revision, the value shall be assumed at the amount of the annual jumma payable to Government on account of the Mehal or portion thereof as aforesaid; and where the land has been assessed in perpetuity, at three times the amount of the annual jumma.

(b.) Within the Presidency of Madras, in suits for land paying Revenue to Government, the value of the property shall be assumed at the amount of the annual aggregate produce of the land computed as payable by the dependent Talookdars, Under-Farmers, and Ryots on account of the year in which the suit may be preferred.

(c.) Within the Presidency of Bombay, in suits for land paying Revenue to Government, the value of the property sued for shall be calculated at the amount of the annual assessment.

(d.) In suits for lands exempt from the payment of Revenue the value shall be calculated at eighteen times the aggregate annual rent payable by the Ryots or other Under-tenants of the land.

(e.) In suits instituted for houses, gardens, and other things of value, real or personal, not of the descriptions above specified; as well as for any interest in land paying Revenue to Go-

PROPER STAMPS.

vernment or for any other right or thing not capable of valuation under the above rules, the amount shall be computed according to the estimated selling price, or when no such estimate can be made, at the sum at which the plaintiff shall estimate the value of his suit; and suits for damages or compensation for injury sustained, and the like, shall be valued at the amount claimed by plaintiff.

(f.) If an appeal or plaint, which shall have been rejected by the Lower Court on any of the grounds mentioned in the Code of Civil Procedure, shall be ordered to be received, or if a suit shall be remanded in appeal for a second decision by the Lower Court, the Appellate Court shall grant to the Appellant a certificate, authorizing him to receive back from the Collector the full amount of Stamp Duty paid on the petition of appeal.

SPECIAL RULE FOR THE PRESIDENCY OF
BENGAL.

(g) In suits instituted in the Courts of Collectors and Deputy Collectors under Act X of 1859, for the recovery of arrears of Government Revenue or rent of land paying Revenue to Government, or of money in the hands of an Agent of such land, the statement of claim shall be written on paper bearing a Stamp of one-fourth the value prescribed for suits instituted in the Civil Courts, and in all other suits instituted in the Courts of Collectors and Deputy Collectors under the said Act relating to lands paying Revenue to Government the statement of claim shall be written on paper bearing a Stamp of the value of 8 annas.

PROPER STAMPS.

12. Probate or Letters of Administration granted by any Court, or Certificate granted under Regulation VIII. 1827 of the Bombay Code (*to provide for the formal recognition of Heirs, Executors, and Administrators, and for the appointment of Administrators and Managers of property by the Courts,*) or under Act XL of 1858, (*for making better provision for the care of the persons and property of Minors in the Presidency of Fort William in Bengal*) ...

Rupees.	Annas.
4	0

13. Razeenamah, Rufanamah, Soolunamah, or the like, that is to say :—

Any written application whereby, or according whereunto, a suit pending in a Court of Civil Judicature shall be adjusted, or be capable of adjustment, without an award of the presiding Judge or other Officer ...

To be charged as in
Petitions where
Petitions are re-
quired to bear a
Stamp.

SPECIAL RULE FOR THE PRESIDENCY OF BOMBAY.

Suits cognizable before Collectors under the operation of Chapter VIII Regulation XVII. 1827 of the Bombay Code (*for the territories subordinate to Bombay, prescribing Rules for the assessment and realization of the Land Revenue, defining the relative rights in the Land and its produce of the Government and the subject, of the superior holder and the tenant ; vesting the Collector with Judicial powers in cases regarding land, and its rent and produce, and declaring the circumstances under which exemption from the payment of Land Revenue is to be enjoyed*), as modified by Act XVI of 1838, shall be subject to the same rules in regard to Stamps, as are in force for the Courts of Civil Judicature.

 PROPER STAMPS.

GENERAL RULE.—If the subject matter of any plaint, written statement, petition, or copy of a decree or order cannot be conveniently comprised within one Stamp Paper of the value prescribed by this Schedule, one or more additional pieces of paper may be used bearing a Stamp of the value required for Petitions. This Rule does not apply to copies of Judgments; any additional piece of paper required for such copies do not require to be stamped.

CUSTOMS DUTIES.

ACT No. XI. OF 1862.

[Received the assent of the G. G. on the 23rd April, 1862.]

Recites expediency of amending the Customs Duties—

1. Duties on exports and imports by sea to be as per Schedules annexed in lieu of duties under Act VII. 1859; Act XXIII. 1859; and Act X. 1860: but no alteration to be made in duties on salt and opium.

Schedule A—Duties on Imports into any Indian port not being a free port.

Schedule B—Duties on Exports from any Indian port not being a free port.

An Act to amend Act X of 1860 (to amend Act VII of 1859, to alter the Duties of Customs on goods imported or exported by Sea.)

Whereas it is expedient to amend the law relating to Customs Duties; It is enacted as follows:—

I. From and after the passing of this Act, in lieu of the Customs Duties authorized to be charged in Act VII of 1859 (*to alter the Duties of Customs on goods imported or exported by Sea*), Act XXIII of 1859 (*to alter the rates of Duty on goods imported or exported by land from certain Foreign Territories into or from the Presidencies of Madras and Bombay respectively*) and Act X of 1860 (*to amend Act VII of 1859, to alter the Du-*

Customs Duties to be levied as prescribed in the Schedules annexed to this Act.

ties of Customs on goods imported or exported by Sea), there shall be levied and collected the Duties as contained in the two Schedules A and B annexed to this Act.

Proviso.

Provided always that nothing herein contained shall be deemed to alter the existing Duties upon Salt and Opium, or to authorize the levy of Duties in any free Port, or to affect the provisions of Act VI of 1848 (*for equalising the Duties on goods imported and exported on Foreign and British bottoms, and for abolishing Duties on goods carried from Port to Port in the Territories subject to the Government of the East India Company*), and of Act VII of 1848 (*to except certain free Ports from the operation of Section III Act No. VI of 1848, and otherwise to amend that Act.*)

SCHEDULE A.

Rates of Duty to be charged on the following goods imported by Sea into any Port of India not being a free Port.

1.	Bullion and Coin	...	...	...	Free.
2.	Precious Stones and Pearls	...	...	...	„
3.	Grain and Pulse	...	...	...	„
4.	Horses and other living Animals	...	...	...	„
5.	Ice	...	...	...	„
6.	Coal, Coke, Bricks, Chalk, and Stones	...	...	...	„
7.	Cotton Wool	...	...	...	„
8.	Wool	...	...	...	„
9.	Flax	...	...	...	„
10.	Hemp	...	...	...	„
11.	Jute	...	...	...	„
12.	Hides and Skins, Raw	...	...	...	„
13.	Books	...	...	...	„
14.	Paper	...	...	...	„
15.	Maps, Prints, Music, and Works of Art	...	...	...	„
16.	Seeds when imported by any Public Society for gratuitous distribution	...	...	...	„
17.	Agricultural implements	...	...	...	„
18.	Machinery of all kinds	...	...	...	„

And the Collector of Customs, subject to the general orders of the Government of India, shall decide what articles come within the definition of machinery, and such decision shall be final in law.

- | | | |
|-----|--|---|
| 19. | Military and other Regulation Uniforms and Accoutrements when imported for private use by persons in the Public Service | Free. |
| 20. | Guano and manures of all kinds | „ |
| 21. | Porter, Ale, Beer, Cider, and other similar fermented Liquors ... | 2 annas the imperial gallon. |
| 22. | Wines and Li-queurs | 2 Rupees the imperial gallon. Except light Wines of value not exceeding 12 Rupees per dozen, which shall pay 1 Rupee the imperial gallon. |
| 23. | Spirits | 3 Rupees the imperial gallon, and the duty to be rateably increased as the strength exceeds London Proof. |
| 24. | Bottles | Free. |
| 25. | Tobacco, unmanufactured ... | 20 per cent. <i>ad valorem</i> . |
| 26. | Tobacco, manufactured ... | |
| 27. | Piece Goods | 5 per cent. <i>ad valorem</i> . |
| 28. | Twist | 3½ per cent. <i>ad valorem</i> . |
| 29. | All articles not included in the above enumeration ... | 10 per cent. <i>ad valorem</i> . |

SCHEDULE B.

Rates of Duty to be charged upon goods exported by Sea from any Port in India not being a Free Port.

- | | | |
|----|---|-------|
| 1. | Bullion and Coin | Free. |
| 2. | Precious Stones and Pearls | „ |
| 3. | Horses and other living Animals | „ |
| 4. | Sugar and Rum | „ |
| 5. | Spirits | „ |
| 6. | Tobacco and all preparations thereof | „ |
| 7. | Tea | „ |

8.	Coffee	...	...	...	...	Free
9.	Raw Silk and Silk Chussum	...	...	...	...	"
10.	Cotton Wool	...	...	...	...	"
11.	Wool	...	...	...	...	"
12.	Flax	...	...	...	...	"
13.	Hemp...	...	...	...	...	"
14.	Jute	...	...	...	...	"
15.	Hides and Skins, Raw	...	...	...	...	"
16.	Books	...	...	...	...	"
17.	Maps, Prints, and Works of Art	...	...	...	...	"
18.	Teak Timber	...	...	...	...	"
19.	Coals	...	...	...	...	"
20.	Iron ..	...	...	...	...	"
21.	Grain and Pulse	}	2 Annas the Indian Maund.			
	of all sorts					
22.	Saltpetre	...	2 Rupees the Indian Maund.			
23.	Indigo	...	3 Rupees the Indian Maund.			
24.	Lac Dye and	}	4 per cent. <i>ad valorem</i> .			
	Shell Lac					
25.	All country arti-	}	3 per cent. <i>ad valorem</i> .			
	cles not enume-					
	rated or named					
	above ...	...			

GOVERNMENT OF ARRACAN AND TENASSERIM.

ACT No. XII. OF 1862.

[Received the assent of the G. G. on the 23rd April, 1862.]

Recites the union of Arracan and Tenasserim with Pegu and Martaban under one Commissioner, and the inexpediency of continuing the functionaries under the control, &c. of the Sudder Dewanny Adawlut and Nizamut and Board of Revenue.

1. Repeals Act II. 1835, as regards Arracan and Tenasserim, except as to pending Causes.

An Act to repeal Act II of 1835 so far as it relates to the Provinces of Arracan and Tenasserim.

Whereas the Provinces of Arracan and Tenasserim have been united with the Provinces of Pegu and Martaban in one general administration

Preamble.

under a Chief Commissioner of British Burmah, and it is no longer expedient that the functionaries who are or may be appointed in the said Provinces should be under the control and superintendence of the Court of Sudder Dewanny and Nizamut Adawlut, or of the Board of Revenue ; It is enacted as follows :—

I. So much of Act II of 1835 as relates to the said Provinces of Arracan and Tenasserim is hereby repealed : provided that any appeals or other matters relating to the said Provinces, and now pending before the Court of Sudder Dewanny and Nizamut Adawlut, or before the Board of Revenue, shall be heard and determined as if this Act had not been passed.

Repeal of Act II of 1835 as regards Arracan and Tenasserim.

Proviso.

SILVER AND COPPER COINAGE.

ACT No. XIII. OF 1862.

[Received the assent of the G. G. on the 23rd April, 1862.]

Recites the expediency of establishing a new Silver and Copper Coinage.

1. Repeals from 1st November 1862 so much of Acts XVII. 1835 as provides that only the silver coins therein mentioned shall be coined, &c., and that they shall bear the words "The East India Company"; also Act XXXI. 1837; Act XXII. 1844; and XI. 1854, except as to coin already issued.

2—4. Directs issue (except for Straits Settlements) of a rupee, half rupee or eight anna piece, quarter or four anna piece and eighth of a rupee or two anna piece, to be the only silver coins, and of a double pice or half anna piece or quarter of an anna, half pice or eighth of an anna, and a pie or one-third of a pie or twelfth of an anna to be, &c. ; (3) the silver coins of the same proportionate weights and standard ; and (4) the copper coins of the same weight as under the repealed Act and as stated.

5. Directs the Queen's head and name to be put on the obverse, and the name of the coin, &c. on the reverse.

6. Authorizes the Governor-General in Council to make and issue the coinage with the above or other process.

7—8. Makes the rupee and half rupee a legal tender in all engagements if not reduced more than two per cent. and not clipped, &c. and (8) the quarter rupee and eighth rupee legal tenders for fractions of a rupee on the same condition.

9. Makes the copper coins legal tenders according to their assigned values for fractions of a rupee only, and in the Straits Settlements for fractions of a dollar as specified.

An Act to provide for a new Silver and a new Copper Coinage.

Whereas it is expedient to provide for a new Silver and a new Copper Coinage ; It is enacted as follows :—

I. From the first day of November 1862, so much of the 1st and 2nd Sections of Act XVII of 1835
Repeal of Acts. *(relating to Gold and Silver Coinage)* as

provides that only the Silver Coins therein mentioned shall be coined at the Mints within the Territories of the East India Company, and that such Coins shall bear on the reverse the words "The East India Company": also Act XXXI of 1837 *(relating to Coinage)* Act XXI of 1838 *(relating to the Silver Coin)*, Act XXI of 1835, Act XXII of 1844, and Act XI of 1854 *(relating to the Copper Coin.)* shall be repealed, except as to any Act already done or Coin already coined or issued under the same.

II. From the first day of November 1862, except as provided by Act VI of 1847 *(for establishing a Copper Currency in the Settlements of Penang, Singapore, and Malacca)* in respect of Cents, half Cents, and quarter Cents, no Silver or Copper Coins, except those mentioned below, shall be coined at the Mints in British India.

Silver Coin.

A Rupee to be called the Government Rupee.

A Half Rupee.

A Quarter Rupee or Four Anna Piece.

An Eighth of a Rupee or Two Anna Piece.

Copper Coin.

A Double Pice or Half Anna.

A Pice or Quarter Anna.

A Half Pice or one-eighth of an Anna.

A Pie, being one-third of a Pice, or one-twelfth of an Anna.

III. The Rupee so coined shall be of the same weight and
Weight and Standard of Silver Coins. standard as those provided for the Company's Rupee by the said Act XVII of 1835, that is to say, the weight shall be 180 grains Troy, and the standard as follows :— $\frac{1}{16}$ th or 165 grains

of pure Silver ; $\frac{1}{12}$ th or 15 grains of Alloy. The other Silver Coins shall be of proportionate weight and of the same standard.

IV. The Copper Coins so coined shall be of the weight prescribed for Coins of the same denominations respectively by Acts XXI of 1835 and XI of 1854, that is to say :—

The Double Pice shall weigh 200 grains Troy.

The Pice 100 „

The Half Pice 50 „

The Pie $33\frac{1}{2}$ „

V. Until the Governor-General in Council shall otherwise order under the power hereinafter reserved, the Silver and Copper Coins so coined shall bear on the obverse the likeness and the name of Her Majesty Queen Victoria, and the inscription “Victoria Queen,” and on the reverse the designation of the Coins in English filled by the word “India,” with such date and embellishments on each Coin as the Governor-General in Council shall from time to time direct.

VI. It shall be lawful for the Governor-General in Council from time to time, to direct the coining and issuing of all Coins authorized by this Act, and to prescribe, in lieu of the likeness and inscription as heretofore prescribed, such other devices and inscriptions and embellishments for all or any of the Coins hereby authorized as, by an order in Council to be published in the Official Gazette, he may direct.

VII. The said Rupee and Half Rupee shall be a legal tender in payment or on account of all engagements whatever, provided the Coin shall not have lost more than two per cent. in weight, and provided it shall not have been clipped or filed, or have been defaced or diminished otherwise than by use.

VIII. The Quarter Rupee and Eighth of a Rupee shall be legal tender only for the fractions of a Rupee, subject to the same provisions as in the last preceding Section mentioned.

IX. The Double Pice shall be a legal tender for a thirty-

Copper Coin how to be second part of a Rupee or for half an
 legal tender. Anna.

The Pice for a sixty-fourth part of a Rupee, or for one-fourth of an Anna.

The Half Pice for a hundred-and-twenty-eighth part of a Rupee, or for one-eighth of an Anna; and the Pie, one-third of a Pice, for a hundred-and-ninety-second part of a Rupee, or the twelfth of an Anna.

Provided that none of the said Copper Coins shall be a legal tender, except for the fractions of a Rupee, and except in the Settlement of Prince of Wales' Island, Singapore, and Malacca for the fractions of a Dollar, at the rate fixed by Act XVII of 1855, namely, the Pice for a hundred-and-fortieth part of a Dollar; the Double Pice for a seventieth part of a Dollar; the Pie for a four-hundred-and-twentieth part of a Dollar; and the Half Pice for a two-hundred-and-eightieth part of a Dollar.

X. All Silver Coin of the weight and standard specified in the said Acts XVII of 1835, and
 Coin coined under former Acts still to be legal tender. XXI of 1838, issued since the passing of those Acts respectively and before the first day of November 1862, and declared by those Acts respectively to be a legal tender, and all Copper Coins of the weight specified in the said Acts XXI of 1835, XXII of 1844, and XVII of 1855 issued since the passing of those Acts respectively and before the first day of November 1862, and declared by those Acts respectively to be a legal tender, shall continue to be a legal tender for the amounts thereof respectively, subject to the same conditions and provisions as under those Acts respectively, anything in this Act contained notwithstanding.

XI. All Acts and Laws in force in British India at the time of the passing of this Act respecting
 Existing Acts to continue in force. the Queen's Coin, or the Silver or Copper Coin current in British India, and not repugnant to the provisions of this Act, shall be and continue in full force and effect, and shall be applied to the Silver and Copper Coin to be coined in pursuance of this Act.

XII. The words "British India" in this Act denote the Territories which are or may become vested in Her Majesty by the Statute 21 and 22 Vic., c. 106, entitled "An Act for the better Government of India."

Definition of British India.

LIMITATION OF SUITS.

ACT No. XIV. OF 1862.

[Received the assent of the G. G. on the 23rd April, 1862.]

Recites expediency of postponing the operation of Act XIV of 1859, as limits the time for bringing actions for retail bills.

1. Annuls Act XIV, 1859 as to actions pending or that may be brought before 1st January 1865, for recovery of retail bills due before the passing of the said Act.

An Act to amend Act XIV of 1859 (to provide for the limitation of suits).

Whereas it is expedient to postpone the operation of so much of Act XIV of 1859 as limits the period for the commencement of suits for the amount of bills for articles sold by retail where the cause of action arose before the passing of that Act; It is enacted as follows:—

I. All suits that may now be pending or that shall be instituted before the 1st of January 1865, to recover the amount of bills for any articles sold by retail, shall, in all cases in which the cause of action arose before the passing of the said Act XIV of 1859, be tried and determined as if that Act had not been passed.

Suits now pending or instituted before 1st January 1865, for articles sold by retail, in cases wherein cause of action arose before the passing of Act XIV of 1859, to be tried and determined as if that Act had not been passed.

CODE OF CRIMINAL PROCEDURE.

ACT No. XV. OF 1862.

[Received the assent of the G. G. on the 1st May, 1862.]

Recites expediency of amending the Code in regard to its extension to non-regulation territories.

1. On extension of the Code to non-regulation territories, the local or general Government may vest in the Chief Executive Officer of the District in Criminal matters, power to try all offences not punishable with death, and to pass sentence of not exceeding seven years' imprisonment with fine, &c.

2. Invests in Sudder Courts when consisting of only one Judge all the power of two or more Judges under Section CCCXCVIII, CCCCI, and CCCXX of the C. C. P.

3. This Act to be read as part of the C. C. P.

An Act to amend the Code of Criminal Procedure.

Whereas it is expedient to amend the Code of Criminal Procedure in regard to the extension thereof

Preamble.

to any parts of the Territories not subject to the General Regulations ; It is enacted as follows :—

I. When, under the provisions of Section 445 of the Code of Criminal Procedure, the said Code has been or shall be extended to any part of the Territories not subject to the General Regulations of Bengal, Madras, or Bombay, it shall be lawful for the Governor-General in Council or for the local Government of such Territory to vest the Chief Officer charged with the Executive administration of a District in Criminal matters, by whatever designation such Officer is called, with power to try all offences not punishable with death, and under the provisions of the said Code to pass sentence of imprisonment of either description for a term not exceeding seven years, including such solitary confinement as is authorized by law, or fine, or both.

With what restrictions, &c., Code of Criminal Procedure may be extended to a Non-Regulation Province.

II. When the Sudder Court in any part of the Territories to which the said Code of Criminal Procedure has been or shall be extended as aforesaid, shall consist of a single Judge, such Judge shall have all the powers of two or more Judges of the Sudder Court under Sections 398, 401 and 420 of the said Code.

When Sudder Court consists of one Judge.

Construction.

III. This Act shall be taken and read as part of the Code of Criminal Procedure.

INCOME TAX.

ACT No. XVI. OF 1862.

[Received the assent of the G. G. on the 1st May, 1862.]

Recites the powers given by Act XXI. of 1861 to limit the assessments for the year commencing July 31st, 1861, and the expediency of extending the same powers to the remaining three years of the Income Tax.

1 and 11 and 2—6. Empowers the Government of India to order the non-issue of the income tax assessment notices for the year commencing 31st July 1862, and (11) successively in like manner for the year 1862-1863, and in lieu of such notice, a general notice, (2) in form given in Schedule shall be issued to the effect that the assessment for the coming year will be the same as for the last previous year; after which (3) the assessment officers shall proceed to make out their assessments accordingly, and (4) payment of the assessed dues may be enforced; provided however (5) that persons so minded may claim within specified time, to be newly assessed under the provisions of the original Income Tax Act, and (6) Income Tax Officers shall proceed to assess accordingly.

7—8. Reserves power to Income Tax Commissioners and Collectors to issue special notices requiring from any persons new returns for coming year, and (8) all the provisions of the Income Tax Act, shall apply to such notices.

9. In case of transfer of property after date of assessment, the person in enjoyment at the date of assessment shall pay the Income Tax.

10. This Act not to apply to assessments under Schedules 3 and 4 of Income Tax Act.

11. See *Supra* 1.

12. Empowers the Income Tax Commissioners, &c., on application of persons assessable, to assess by way of composition for the remaining three years of the Act; such assessment to be final, unless procured by fraud.

13.—14. Repeals Sections CXVI to CXIX of Act XXII of 1860, and (14 cl. 1) exempts incomes not amounting to 500 rupees from the tax, if (cl. 2) exemption claimed in manner specified.

15. Repeals Sections CXI to CXIV of Act XXII of 1860 as to keeping separate accounts of 1 per cent. of the tax, and directs that not less than 20 per cent. of the gross collections for income tax be appropriated to roads, canals, and other reproductive works, &c.

16. Empowers the Government of India to prescribe the forms in which income tax returns shall be made.

An Act to limit in certain cases the amount of assessment to the Duties chargeable after the 31st day of July 1862 under Act XXXII of 1860 (for imposing Duties on profits arising from Property, Professions, Trades, and Offices) and Act XXXIX of 1860 (to amend Act XXXII of 1860), and otherwise to modify the said Acts.

Whereas, by Act XXI of 1861, power is given to limit in certain cases for the year commencing

Preamble.

from the 31st day of July 1861 the amount of assessment to the Duties chargeable under Act XXXII of 1860 (*for imposing Duties on profits arising from Property, Professions, Trades, and Offices*) and Act XXXIX of

1860 (*to amend Act XXXII of 1860*) ; and whereas it is expedient to give similar powers in respect of the said assessment for the whole or any of the remaining three years during which the said Acts XXXII and XXXIX of 1860 are to continue in force to raise the limit of exemption contained in Section CXVII of the said Act XXXII of 1860, and otherwise to modify the said Acts XXXII and XXXIX of 1860 ; It is enacted as follows :—

I. It shall be lawful for the Governor-General of India in Council, by an order to be published in the Government Gazette, to direct that within the Territories or any part of the Territories subject to the local Government of any Presidency or place, the general or special notices required by Sections XXXVII and XXXVIII of the said Act XXXII of 1860 shall not be issued for the year commencing from the 31st day of July 1862 in respect to the Duties contained in Schedules 1 and 2 of the said Act, and that in such Territories or part of such Territories the Returns of profits or income chargeable with Duties under the said Schedules, as prescribed by Section XXXIX of the said Act, for the year commencing as above, shall not be required ; but that in the place of such notices a general notice shall be issued in such Territories or part of such Territories to the effect that, except as hereinafter provided, the assessment of the Duties contained in the said Schedules for the year commencing as above upon the several persons liable thereto, either on their own behalf or on behalf of any other person, shall be at the same rate and on the same amount at and on which such persons were or shall be assessed for the year ending on the 31st day of July 1862.

II. The general notice to be issued under the last preceding Section shall be in the form appended to this Act or to the like effect, and shall fix a period of two months after which the assessments under this Act shall be made. Such notice shall be published in the Official Gazette of the Presidency or place within which it is issued, and in such other manner as the local Government shall direct, and copies of such notice shall be affixed at the several

Issue of general notice regarding the rate and amount of assessment of Duties under Schedules 1 and 2 for the year commencing 31st July 1862.

Form and publication of general notice.

places within such Territories or part of such Territories as are mentioned in Section XXXVII of the said Act XXXII of 1860.

III. After the expiration of the period specified in such notice the Officers within such Territories or part of such Territories whose duty it is to make assessments under the said Acts XXXII and XXXIX of 1860, shall proceed, except as herein-after provided without requiring the Returns prescribed by Section XXXIX of the said Act XXXII of 1860 for the year commencing from the 31st day of July 1862 in respect to the Duties contained in Schedules 1 and 2 of the said Act, to assess the several persons in their respective jurisdictions liable to the said Duties, either on their own behalf or on behalf of any other person, for the year commencing as above, at the same rate and on the same amount at and on which such persons were or shall be assessed to the said Duties for the year ending on the date above-mentioned, and shall proceed to collect and recover the amount of such assessments for the year in which the same are payable under the provisions contained in the said Act XXXII of 1860 which are hereby declared applicable to the assessments so made.

IV. The assessment ordered to be the assessment for the year commencing from the 31st day of July 1862, under the last preceding Section, shall in the case of every person as aforesaid, who shall not claim in any such year to be assessed for such year under Act XXXII of 1860 as hereinafter provided, be the assessment on every such person under Schedules 1 and 2 of the said Act XXXII of 1860 for the year commencing as above, and the Duties imposed by the said Acts XXXII and XXXIX of 1860 under such Schedules shall be payable on such assessment in the same manner as if it had been made on a fresh Return made under Section XXXIX of the said Act XXXII of 1860 ; and all the provisions of the said Act XXXII of 1860 for the collection and enforcement of payment of Duties assessed and payable under the said Act shall be applicable to the collection and enforcement of payment of the Duties under the assessments herein provided for.

V. If any person within such Territories or part of such Territories chargeable with the Duties contained in Schedules 1 and 2 of the said Act XXXII of 1860, or either of them, for the year commencing from the 31st day of July 1862, shall object to the assessment provided by this Act, and shall claim to be assessed under the said Act XXXII of 1860, he shall apply to the Commissioners, Collector or Assessor within whose jurisdiction he resides, for forms of Returns of Profits or Income chargeable under the said Schedules or either of them, and such person shall, within the period mentioned in such general notice, deliver the Return for the year commencing as above, filled up in the manner and containing the declaration prescribed by the said Act XXXII of 1860, at the Office of such Assessor, Commissioners, or Collector, and claim to be assessed thereon in the same manner as if this Act had not passed. No such claim to be assessed under the said Act XXXII of 1860, shall be received unless made within the period aforesaid.

VI. When any claim shall be made under the provisions of the last preceding Section within the time therein allowed, it shall be the duty of the Assessor, Commissioners, Special Commissioner, or Collector, as the case may be, to whom such claim is made, to assess the person making it on his Profits or Income chargeable under the said Schedules for the year commencing from the 31st day of July 1862, in accordance with the provisions of the said Act XXXII of 1860, and all the provisions of the said Act shall be applicable to the Return and Declaration made by such person and to the assessment made upon him.

VII. Nothing in this Act shall be held to debar the Commissioners of any Presidency Town or any Collector, from issuing or causing the issue of a special notice according to the form and in the manner provided by Section XXXVIII of the said Act XXXII of 1860, to any person residing within the jurisdiction of such Commissioners or Collector whom they or he shall consider liable to the Duties chargeable under the said Schedules 1 and 2 or either of them for the year commencing from the 31st

Claims to be assessed under
Act XXXII of 1860.

Mode of assessment in such
cases.

Saving of issue of special
notice to a person who has
made no Return for the year
ending 31st July 1862, &c.

day of July 1862, but to whom a special notice requiring such person to make a Return of his Profits or Income under the said Schedules for the year ending on the 31st day of July 1861 shall not have been issued within such jurisdiction ; or to any person to whom such special notice shall have been issued, but who shall not have been assessed to the said Duties for the said year by reason of the amount of his Profits or Income not rendering him liable to the said Duties or for any other cause ; or to any person who, such Commissioners or Collector shall have reason to believe, made a fraudulent or obviously inadequate Return of his Profits or Income under the said Schedules or either of them for the said year, or for the year ending on the 31st day of July 1862, and who shall not have been surcharged upon such Return ; or to any person who shall have been assessed to the Duties under the said Schedules or either of them on a Return of Profits or Income calculated upon any period less than a whole year. Provided that no notice shall be issued under this Section after the expiration of three months from the date of the general notice mentioned in Section I of this Act.

VIII. When a special notice shall be issued to any person
Procedure on special notice. under the provisions of the last preceding Section, all the provisions of the said Act XXXII of 1860 as to special notices shall apply thereto, and to any Return and Declaration made by such person and to the assessment of such person.

IX. When any transfer of any immoveable property, which
Case of transfer of immoveable property. shall have been or shall be assessed to the Duties contained in the said Schedule 1 of the said Act XXXII of 1860 for the year ending upon the 31st day of July 1862, shall have taken place subsequently to the date at which such assessment shall have been or shall be made, the person in the enjoyment of the Profits or Income arising from such Property, at the time that the assessment of Duties thereupon for the year commencing from the 31st day of July 1862 is made, shall be liable to be assessed on the Profits of such Property under the rules contained in the said Act XXXII 1860, in the same manner as if this Act had not passed.

X. This Act shall not apply to the Duties contained in Schedules 3 and 4 of the said Act XXXII of 1860, or to the assessment, collection, and recovery of such Duties.

Act not to apply to Duties under Schedules 3 and 4.

XI. The Governor-General of India in Council may extend the provisions of this Act to the year commencing from the 31st day of July 1863, or the year commencing from the 31st day of July 1864, or to both of those years, and on such extension the several provisions of this Act shall *mutatis mutandis* apply to such year or years in the same manner as they apply to the year commencing from the 31st day of July 1862.

Governor-General in Council may extend this Act to the year commencing 31st July 1863, or the year commencing 31st July 1864, or both.

XII. If any person shall be desirous of compounding for the Duties mentioned in Schedules 1 and 2 or either of the said Schedules of the said Act XXXII of 1860 for the entire period of three years from the 31st day of July 1862, and shall be willing to pay the whole amount of the Duties payable under the said Schedule or Schedules for such three years at one time, he may make an application to that effect, and it shall be lawful for the Commissioners of any Presidency Town or any Collector beyond the limits of any such Town, with the sanction of the Commissioner of Land Revenue or other Revenue Authority to whom such Collector is immediately subordinate, to assess such person under the said Schedule or Schedules (as the case may be) for each of the three years aforesaid at the rate and amount assessed on him under the said Schedule or Schedules (as the case may be) for the year ending on the 31st day of July 1861, or if such person shall have been assessed on a fresh return made for the year commencing from the 31st day of July 1861, then at the rate and on the amount assessed on him in the said Schedule or Schedules for such year without any such addition as is provided in Section LXIX or LXX of the said Act XXXII of 1860, and the payment by such person of the aggregate amount chargeable on him for the said three years on such assessment under the said Schedule or Schedules shall be received and taken by the said Commissioners or Collector in full satisfaction and discharge of the liability of such person to assessment under the

Composition for the whole period of three years from 31st July 1862.

said Schedule or Schedules during the said three years, and shall have the effect of a final settlement by such person with the Government of India in respect of all claims whatsoever in respect of such assessment. Provided that such payment be made on or before a date to be fixed by such Commissioners or Collector, and provided also that all the provisions of Section LXXV of the said Act relating to fraud shall apply to a composition under this Section.

XIII. From and after the 31st day of July 1862, Sections CXVI, CXVII, CXVIII, and CXIX of the said Act XXXII of 1860 shall cease to have effect, except in respect of any Duty chargeable upon any person under the said Acts XXXII and XXXIX of 1860, for either of the years commencing from the 31st July 1860 and the 31st July 1861, or for both of such years, or in respect of any assessment made under the said Acts upon any person for either or both of the said years.

XIV. From the 31st July 1862, with the exception contained in the last preceding Section, the two following Sections shall stand in the place of the said Sections CXVI, CXVII, CXVIII, and CXIX of the said Act XXXII of 1860, and shall be read and construed as if they formed part of the said Act, namely:—

(1.) No person shall be chargeable to any Duty under the said Acts XXXII and XXXIX of 1860, whose annual Profits or Income, from whatever source derived, estimated as in the said Act XXXII of 1860, do not amount to 500 Rupees.

(2.) Every person assessed under the said Acts XXXII and XXXIX of 1860 for the year commencing from the 1st August 1862 on an Income or Profits amounting to 500 Rupees, who shall claim to be exempted from payment of Duty on the ground that his Income and Profits do not amount to 500 Rupees, shall, within the time limited by the said Act XXXII of 1860 for delivering in the Returns and Declarations required by the said Act or within such further time as the Collector or Commissioners respectively shall, for special cause

Repeal of Sections CXVI to CXIX of Act XXXII of 1860.

The two following Sections to be in lieu of the Sections above repealed.

Exemption of persons whose annual Profits or Income do not amount to 500 Rupees.

Procedure in the case of persons claiming exemption under preceding Section.

assigned, allow, deliver or cause to be delivered to the Assessor of the place where such claimant shall reside, a notice of his claim to such exemption, together with a declaration signed by such claimant and in such form as shall be prescribed as aforesaid, declaring and setting forth therein all the particular sources from whence the Income of such claimant shall arise, and the particular amount arising from each source, and also every sum of annual interest or other annual payment reserved or charged thereon, whereby the Income shall or may be diminished, and also every sum which such claimant may have charged, or may be entitled to charge against any other person, on account of the Duties made payable by this Act, or which he may have deducted or may be entitled to deduct under the authority of this Act, from any payment to which he may be liable.

XV. Sections CXCI, CXCII, CXCIII, and CXCIV of the said Act XXXII of 1860, which provide that separate accounts shall be kept of the one per cent. Duty under Section III of the said Act, and that the amount thereof shall be appropriated in the manner therein directed, are hereby repealed. Provided

Proviso.

that a sum being not less than 20 per cent. of the gross sum collected on account of the Duties of 3 and 1 per cent. prescribed by Sections I and III of the said Act shall be appropriated to each Presidency, Lieutenant-Governorship, and Province under a Chief Commissioner, in the proportion which shall be determined by the Governor-General in Council, having regard to the proportion in which every such Presidency or Lieutenant-Governorship or Province under a Chief Commissioner shall contribute to the whole amount of the Duty raised under the said Act XXXII of 1860, and shall be expended by the local Governments and Chief Commissioners thereof in Roads, Canals, and other reproductive public works which have been duly sanctioned in the various Districts under them, as they may think fit, having regard to the respective contribution of such Districts.

XVI. It shall be lawful for the Governor-General of India in Council, in the exercise of the powers specified in Section CCXLVI of the said Act XXXII of 1860, from time to time to prescribe

Governor-General in Council
to prescribe forms.

particular forms of Returns of Profits and Income for any part or parts of the British Territories in India. The forms so prescribed shall be published at least three times in the Government Gazette of such part or parts of such Territories, and when so published, and until they shall be altered, varied, or annulled by any subsequent order of the Governor-General of India in Council, such forms shall be observed by all persons in such part or parts of such Territories who, by the said Act are required to do the matters referred to in such forms, and all Notices given and Returns or Declarations made, and all oaths and affirmations taken or made, and all proceedings had according to such forms respectively by such persons shall, if otherwise valid, be deemed valid and effectual.

NOTICE.

Income Tax Act, Schedules 1 and 2.

Under the orders of the Governor-General of India in Council, Notice is hereby given that, except in the case of any person or persons to whom a special notice is issued, the assessment for the Income Tax for the year commencing from the 31st July 1862, under Schedules 1 and 2, Act XXXII of 1860, (Income Tax Act) will be the same as for the year ending on the said 31st day of July 1862; provided that if any person object to such assessment, he may apply to the Commissioners, Collector of his District, or to the Assessor of his Division, for forms of Returns of Profits or Income under the said Schedules, and send in his Return thereof within two months from the 31st July in that year, and he will then be assessed on such Return under the said Act XXXII of 1860.

Dated

Collector or (Commissioner.)

OLD CRIMINAL LAW AND PROCEDURE REPEAL.

ACT No. XVII. OF 1862.

[Received the assent of the G. G. on the 1st May, 1862.]

Recites the enactment of a Penal Code and Code of Criminal Procedure, and the expediency of repealing certain antecedent Regulations and Acts,

1—3. Repeals the Regulations and Acts set forth in Schedule annexed; so far as they provide for the punishment of offences; (2) so far as they relate to procedure, and (3) the other Acts set forth in the Schedule to the extent expressed in the Schedule, wherever the Code of Criminal Procedure is or shall be extended.

4—5. Applies the Code of Criminal Procedure to the investigation of all offences committed before the 1st June 1862, so far as it can be applied, and vests the jurisdictions given by that Code in all Courts, &c., specified therein for the purpose of such investigation, &c.; in all places to which the Code has been extended, and (5) also applies it to offences committed in parts before the Code was extended to such parts.

6. Annuls objection to any sentence on the mere ground of the procedure having been partly according to the Code.

7. This Act not to affect sentences or orders made before it passed.

Schedule of Regulation and orders.

An Act to repeal certain Regulations and Acts relating to Criminal Law and Procedure.

Whereas by Act XLV of 1860 a Penal Code has been prescribed for British India, and the said

Preamble.

Code came into operation on the 1st day of January 1862; and whereas by Act XXV of 1861 a Code of Procedure is provided for the Courts of Criminal Judicature not established by Royal Charter, and the said Code likewise came into operation on the 1st day of January 1862 in the Presidencies of Bengal, Madras, and Bombay, and was at the same time, or has since been, or hereafter may be extended to other parts of British India; and whereas it is expedient to repeal, in the manner hereinafter provided, certain Regulations and Acts relating to Criminal Law and Procedure; It is enacted as follows:—

I. The several Regulations and Acts set forth in the Schedule

hereunto annexed, so far as they provide for the punishment of offences, shall be held to have been and are hereby repealed

Repeal of Regulations and Acts providing for the punishment of offences.

from the 1st day of January 1862 in the Presidencies of Bengal, Madras, and Bombay, and in the other parts of British India, in which such Regulations and Acts or any of them were in force on the said 1st day of January 1862, except in so far as they repeal the whole or any part of any other Regulation or Act, and except as to any offence committed before the said 1st day of January 1862.

Exception.

II. To the extent expressed in the Schedule annexed to this

Repeal of Regulations and Acts not repealed by last Section, in places where Code of Criminal Procedure came into operation on 1st January 1862.

Act, the Regulations and Acts set forth therein, which are not repealed by the last preceding Section, shall, except in so far as they repeal the whole or any part of any other Regulation or Act, and except as to any offence committed before the said 1st day of January 1862, be held to have been and are hereby repealed from the said date in the Presidencies of Bengal, Madras, and Bombay, and in the other parts of British India in which such Regulations and Acts or any of them were in force on the said 1st day of January 1862, and in which the said Code of Criminal Procedure came into operation on such date.

III. To the extent expressed in the Schedule annexed to this

Repeal of the same Regulations and Acts in places where the Code of Criminal Procedure did not come into operation on 1st January 1862.

Act, the Regulations and Acts set forth therein, which are not repealed by Section I of this Act, and which were in force on the said 1st day of January 1862, in any part of British India in which the said Code of Criminal Procedure did not come into operation on the said 1st day of January 1862, shall, except in so far as they repeal the whole or any part of any other Regulation or Act, and except as to any offence committed before the date on which the said Code shall have been or shall hereafter be extended to such part of British India, be held to have been or shall be repealed in such part of British India from the date on which the said Code shall have been or shall be so extended thereto.

IV. In the investigation and trial of offences committed before

Procedure and powers in the investigation and trial of offences committed before 1st January 1862.

the said 1st day of January 1862, the Criminal Courts of the several grades and the Officers of Police shall, after the passing of this Act, be guided by the provisions of the Code of Criminal Procedure, so far as the same can be applied, wherever the said Code shall be in operation at the time of such investigation or trial; and for the trial and punishment of such offences such Courts shall exercise the jurisdiction and powers vested in them under the said Code of Criminal Procedure, provided that no

person convicted of any such offence shall be liable to any other punishment than that to which he would have been liable had he been convicted of such offence before the said first day of January 1862, and that no such person, who shall claim the same, shall be deprived of any right of appeal or reference to a Sudder Court which he would have enjoyed had the trial been held under any of the Regulations or Acts hereby repealed.

V. In any part of British India to which the Code of Criminal

Procedure in the investigation and trial in places to which the Code of Criminal Procedure is extended after passing of this Act of offences committed before date of extension.

Procedure shall be extended after the passing of this Act, the said Code shall subject to the provisions of the last preceding Section, be followed in the in-

vestigation and trial of any offences committed before the date of such extension.

VI. No sentence passed before the passing of this Act for

Saving of certain sentences passed for offences committed before Code of Criminal Procedure came into operation, by reason only of the procedure of that Code having been followed.

any offence which shall have been committed before the 1st day of January 1862 (or whenever the said Code of Criminal Procedure shall not have been extended to any place in British India on

the said 1st day of January 1862 then before the date on which the said Code shall have been extended to such place), shall be liable to be quashed or set aside by reason only of the procedure in the investigation or trial of any such offence having been wholly or in part the procedure provided by the said Code of Criminal Procedure. Provided that, if in any such case

it shall appear that the accused party has been deprived of any right of appeal

or reference to a Sudder Court, which he would have enjoyed had the trial been held under any of the Regulations or Acts hereby repealed, the Sudder Court or the highest Court of Criminal Jurisdiction may call for the proceedings in the case and pass such order thereon as it may deem just and proper.

VII. Nothing in this Act shall affect any sentence or order

Saving of certain sentences passed, &c., before passing of this Act.

passed or any proceeding held or any act done previously to the passing of this Act and in accordance with any Act

or Regulation repealed by this Act.

SCHEDULE OF REGULATIONS AND ACTS REPEALED.

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
Act XIII of 1835...	The whole Act.
Act XV of 1835	The whole Act.
Act XVIII of 1835	The whole Act.
Act XX of 1835	The whole Act.
Act VI of 1836	The whole Act.
Act XXX of 1836..	The whole Act.
Act XVIII of 1837	The whole Act.
Act XXI of 1837...	Section IV.
Act XXIII of 1837.	The whole Act.
Act XXVII of } 1837 }	Section XII.
Act XXX of 1837...	The whole Act.
Act XXXIII of 1837	The whole Act.
Act XXXVII of } 1837 }	The whole Act.
Act III of 1838	The whole Act.
Act IX of 1838	The whole Act.
Act XXVI of 1838	The whole Act.
Act II of 1839	The whole Act.
Act XVIII of 1839.	The whole Act.
Act XIX of 1839...	The whole Act.
Act I of 1840 ...	An Act for regulating the procedure on trials referred to the Court of Foujdaree Adawlut at Madras ...	} The whole Act.
Act IV of 1840 ...	An Act for preventing affrays concerning the possession of land, and for providing relief in cases of forcible dispossession, within the Presidency of Fort William in Bengal ...	
Act V of 1840 ...	An Act concerning the oaths and declarations of Hindoos and Mahomedans ...	} Sections II and III.

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
Act XI of 1840 ...	An Act for the Presidency of Bombay, amending the law concerning prisoners sentenced to labor or solitude ...	Sections II and III.
Act XVII of 1841...	An Act for amending the proceedings in appeals before the Courts of Sudder Dewanny and Nizamut Adawlut in the Presidency of Fort William in Bengal ...	Section II, so much as was not repealed by Act X of 1861.
Act XXI of 1841...	An Act for the better prevention of local nuisances ...	The Whole Act.
Act XXX of 1841...	An Act for repressing obstructions to justice in certain Courts of the East India Company ...	Section I.
Act XXXI of 1841.	An Act for amending the provisions of the Bengal Code touching Criminal Appeals, and the revision of sentences and orders of Criminal Courts ...	The whole Act.
Act VIII of 1842...	An Act for describing in Legislative Acts, with greater certainty and convenience, the Courts of the highest jurisdiction in the respective Presidencies ...	The whole Act.
Act XVIII of 1842.	An Act for facilitating preliminary investigations of Criminal cases connected with the collection of the revenue within the Presidency of Bombay ...	The whole Act.
Act IV of 1843 ...	An Act for amending the law concerning appeals from Justices of the Peace, and from Magistrates acting under the Statute 53 Geo. III. c. 155 ...	The whole Act.

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
Act VII of 1843 ...	An Act for abolishing the Provincial Courts of Appeal and Circuit in the Presidency of Fort Saint George, and for establishing new Zillah Courts to perform their functions; for establishing Courts constituted according to Regulations I and II, and Regulations VII and VIII of 1827, in place of the existing Civil and Criminal Zillah Courts, and for extending the civil jurisdiction of such Courts ...	Sections XXVII, XXIX, XXX, XXXI, XXXII, XXXIII, XXXIV, XXXVI, XXXVII, XLI, XLII, XLIII, LI, LIV, LV, and LVI.
Act XV of 1843 ...	An Act for the more extensive employment of Uncovenanted Agency in the Judicial Department ...	In so far as it relates to the powers of Deputy Magistrates or Judicial Officers.
Act XXIV of 1843.	An Act for better prevention of the crime of dacoity ...	The whole Act.
Act III of 1844 ...	An Act for legalizing the infliction of corporal punishment in cases of petty larceny generally, and when committed by offenders of tender age ...	The whole Act.
Act XIV of 1844...	An Act for regulating the proceedings of the Sudder Courts at Fort William, Fort St. George, Bombay, and at Agra, in regard to sentences of transportation for life ...	The whole Act.
Act II of 1845 ...	An Act for regulating the punishment of adultery in the Courts of the East India Company, in the Territories subject to the Presidency of Bombay ...	The whole Act.

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
Act X of 1845 ...	An Act for empowering Courts to issue warrants in cases of failure to serve summons ...	} The whole Act.
Act XVIII of 1845	An Act for the punishment of offences committed by convicts sentenced to imprisonment for life...	
Act XXVII of 1845	An Act for enabling Assistant Magistrates vested with special powers to decide cases under the provisions of Act IV of 1840	} The whole Act.
Act XXX of 1845	An Act for enabling Session Judges within the Madras Presidency to award fines in compensation to injured parties ...	
Act VII of 1846 ...	An Act regarding the deposit of diet money for witnesses in petty cases ...	} The whole Act.
Act X of 1847 ...	An Act for amending Act XXX of 1836 ...	
Act XX of 1847 ...	An Act for the encouragement of learning in the Territories subject to the Government of the East India Company, by defining and providing for the enforcement of the right called copyright therein ...	} Section IV.
Act I of 1848 ...	An Act to regulate the proceedings in certain cases of forgery ...	
Act III of 1848 ...	An Act for removing doubts as to the meaning of the words "thug" and "thuggee," and the expression "murder by thuggee," when used in the Acts of the Council of India ...	} The whole Act.

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
Act V of 1848 ..	An Act to amend the law regarding the taking of Mochulkas or penal recognizances ...	} The whole Act.
Act XI of 1848 ..	An Act for the punishment of wandering gangs of thieves and robbers ...	
Act XIX of 1848...	An Act for better defining the law as to revision of the sentences of subordinate Criminal Courts in the Presidencies of Bengal and Madras ...	} The whole Act
Act IV of 1849 ...	An Act for the safe custody of Criminal lunatics ...	
Act XIV of 1849...	An Act to punish tampering with the Army or Navy ...	} The whole Act.
Act VII of 1850 .	An Act for better defining the law as to the removal of prisoners ...	
Act XIII of 1850	An Act for punishing breaches of trust ...	} The whole Act.
Act XVI of 1850...	An Act for the restitution of the value of stolen property ...	
Act XXXVIII of 1850 }	An Act to allow Counsel to all persons on the trial of offences ...	} The whole Act.
Act IV of 1851 ...	An Act for the appointment of Uncovenanted Deputy Magistrates, and for defining the duties of Deputy and Assistant Magistrates in Bombay ...	
Act XVI of 1851...	An Act for the trial of receivers of stolen property ...	} The whole Act.
Act XXXII of 1852	An Act to facilitate the prosecution of certain Ministerial and Police Officers for certain criminal acts ...	

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
Act I of 1853 ...	An Act for providing in the Presidencies of Fort St. George and Bombay for the punishment of males of tender age for petty thefts ...	The whole Act.
Act VII of 1854...	An Act for the apprehension within the Territories under the Government of the East India Company, of persons charged with the commission of heinous offences beyond the limits of the said Territories, and for delivering them up to justice, and to provide for the execution of warrants in places out of the jurisdiction of the authorities issuing them ...	So much of the Act as relates to warrants issued otherwise than under the provisions of the said Act.
Act X of 1854 ...	An Act for regulating the powers of Assistants to Magistrates and of Deputy Magistrates appointed under Act XV of 1843 ...	So much of Section I as recites that the order passed by any Assistant or Deputy Magistrate shall be subject to appeal, and Sections II and III.
Act XII of 1854 ...	An Act for conferring Criminal jurisdiction upon District Moonsiffs in the Presidency of Madras	The whole Act.
Act XV of 1855 ...	An Act to amend Regulation III of 1833 of the Bombay Regulations ...	The whole Act.
Act XVI of 1855...	An Act to amend the law in force in the Presidency of Bombay concerning the use of badges ...	The whole Act.
Act XIX of 1855...	An Act to amend the law relating to District Moonsiffs in the Presidency of Fort St. George...	Section V.
Act I of 1856 ...	An Act to prevent the sale or exposure of obscene books and pictures ...	The whole Act.

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
Act II of 1856 ...	An Act to enable Magistrates and certain other Officers to take cognizance of certain offences without requiring a written complaint.	The whole Act.
Act IV of 1856 ...	An Act to prevent the malicious or wanton destruction of Cattle ...	
Act XVII of 1856.	An Act to provide for the execution of Criminal process in places out of the jurisdiction of the authority issuing the same ...	The whole Act.
Act III of 1857 ...	An Act relating to trespasses by Cattle ...	
Act VII of 1857 ...	An Act for the more extensive employment of Uncovenanted Agency in the Revenue and Judicial Departments in the Presidency of Fort St. George ...	Section IV.
Act XI of 1857 ...	An Act for the prevention, trial and punishment of offences against the State ...	
Act XXIV of 1859	An Act for the better regulation of the Police within the Territories subject to the Presidency of Fort St. George ...	So much of Section XIII as provides that offences under the said Section shall be dealt with by the Police Officers according to the provisions of Section XXV, Regulation XX of 1817 of the Bengal Code, Section XXVII, Regulation XI of 1816 of the Madras Code, and Section XLIII, Regulation XII of 1827 of the Bombay Code.
		Sections I and II.
		Sections XXII, XXIII, XXIV, XXV, XXVI, XXVII, XXVIII, XXIX, XXX, XXXI, XXXII, XXXIII, XXXIV, XXXV, XXXVI, XXXVII, XXXVIII, XXXIX, XL, XLI, XLII and XLIII, and so

Reference to Regulation or Act,	Title of Regulation or Act.	Extent of Repeal.
		much of the Schedule as repeals Clause I, Section XI of Regulation XI of 1816.
Act III of 1860 ...	An Act to empower Sessions Judges to pass sentence in certain cases without reference to the Sudder Court ...	The whole Act.
Act XVII of 1860	An Act to repeal Act V of 1858 (for the punishment of certain offenders who have escaped from Jail, and of persons who shall knowingly harbour such offenders, and to make certain provisions in lieu thereof) ...	
Act XXXV of 1860	An Act relating to the transportation of convicts ...	The whole Act.
Act XXII of 1861	An Act to amend Act III of 1857 (relating to trespasses by Cattle) ...	Sections I, II, III, IV and V.
BENGAL.		
Regulation IX. 1793	A Regulation for re-enacting, with alterations and modifications, the Regulations passed by the Governor-General in Council, on the 3rd December 1790, and subsequent dates, for the apprehension and trial of persons charged with crimes or misdemeanors ...	Sections IV, V, VI, VII, VIII, IX, X, XI, XII, XIV, XV, XVI, XVII, XVIII, XXIII, XXVI, XXVII, XXIX, XLVII, XLVIII, XLIX, L, LI, LIII, LIV, LVI, LVII, LVIII, LXI, LXIV, LXV, LXXIV, LXXV, LXXVII and LXXVIII.
Reg. XIII. 1793 ...	A Regulation for the appointment of the Ministerial Officers of the Civil and Criminal Courts of Judicature, and prescribing their respective duties ...	Sections IX and XI.

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
Reg. XXII. 1793..	A Regulation for re-enacting with alterations and amendments, the Regulations passed by the Governor-General in Council, on the 7th December 1792, for the establishment of an efficient Police throughout the country	Sections X, XVI, XXII, XXXI, XXXII, XXXIII, XXXIV and XXXVIII.
Reg. VII. 1794 ..	A Regulation for enabling one Judge of Circuit to hold the Courts for the half-yearly and monthly gaol deliveries; and for empowering one of the Judges of the Provincial Court of Appeal in each division to remain at the Sudder Station to transact certain parts of the business of the Court, whilst the other Judges are making the Circuits; and for providing against the absence or indisposition of the Judges or their Law Officers, and against vacancies in the Judicial and Law appointments ...	The whole Regulation.
Reg. XVI. 1795 ..	A Regulation for the apprehension and trial of persons charged with crimes or misdemeanors in the Province of Benares; for enabling one of the Judges, in his capacity of Judge of the Provincial Court of Appeal, to transact certain parts of the business of that Court, whilst the other two Judges, as Judges	Section IV, Clause 1, in so far as it extends the provisions of Regulation IX of 1793, which are repealed by this Act, and Clauses 2, 4, and 5, and

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
	of Circuit, are making the Circuits; and for providing against the absence or indisposition of any of the Judges or their Law Officers and against vacancies in the Judicial or Law appointments ...	the following Sections of the Regulation.
Reg. XVII. 1795 ...	A Regulation for the establishment of an efficient Police in the Province of Benares ...	Sections X, XX, XXIX, XXX, XXXI, XXXII and XXXV
Reg. XXI 1795 ...	A Regulation for preventing Brahmins in the Province of Benares establishing koorhs, wounding or killing their female relations or children, or sitting dhurna; and for preventing the tribe of Rajecoomars in that Province killing their female children ...	
Reg II. 1796 ...	A Regulation for the guidance of the Zillah and City Magistrates in the Provinces of Bengal, Behar, Orissa, and Benares, in apprehending and bringing to trial European British subjects charged with acts which may render them liable to a Criminal prosecution ...	The whole Regulation.
Reg. IX. 1796 ...	A Regulation for the more certain ascertainment of the witnesses whom prisoners committed for trial before the Courts of Circuit may be desirous to have examined in their defence; and of the causes of the non-attendance of any witnesses named by	The whole Regulation.

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
Reg. XI. 1796 ..	prisoners or prosecutors to give evidence before the Courts of Circuit ...	
	A Regulation for providing against resistance to the processes of the Zillah and City Courts and Police Officers, as well as for compelling the appearance of persons charged with acts of a Criminal nature, who may abscond, or otherwise evade the process issued against them ...	The whole Regulation.
Reg. II. 1797 ...	A Regulation for defining more specifically the responsibility of the landholders and farmers of land in the Province of Benares, under the charge of the Police vested in them, conformably to their engagements by Regulation XVII. 1795 ...	Section III.
Reg. IV. 1797 ..	A Regulation for making sundry alterations in, and additions to, Regulation IX. 1793 ...	The whole Regulation.
Reg. XIII. 1797...	A Regulation for the occasional exercise of Judicial powers by the Assistants to the Zillah and City Magistrates in the Provinces of Bengal, Behar, Orissa, and Benares ...	The whole Regulation.
Reg. XIV. 1797 ...	A Regulation for empowering the Court of Nizamut Adawlut to extend relief to certain prisoners sentenced to deytut and pecuniary fines, or to restore stolen property, or the value of it, and to remain in confinement until	The whole Regulation.

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
Reg. III. 1798	the completion of their sentences, also for preventing sentences of the same nature in future ; and for drawing the distinction between the Courts of Civil and Criminal Jurisdiction more clearly and obviously. ... A Regulation for establishing annual vacations of the Civil Courts of Justice; for postponing the commencement of the half-yearly gaol deliveries during such vacations ; and for establishing a fixed order of succession in the gaol deliveries of the several zillahs and cities throughout the Provinces of Bengal, Behar, Orissa, and Benares ...	The whole Regulation.
Reg. II. 1799	A Regulation for monthly gaol deliveries in the cities of Dacca, Moorshedabad, and Patna ; and for declaring convicts who may escape from confinement during their sentences liable to transportation ...	
Reg. IV. 1799	A Regulation for the trial of persons charged with crimes against the State ...	The whole Regulation.
Reg. VIII. 1799 ...	A Regulation for certain modifications of the Mahomedan law in cases of murder ; and to explain parts of Regulation XXI of 1795 and Regulation V of 1797, in cases of dhurna ...	
Reg. X. 1799	A Regulation to prevent delay in the transmission of the records	The whole Regulation.

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
	of trials referred to the Court of Nizamut Adawlut. ...	
Reg. III. 1801	A Regulation for putting a stop to the practice, which prevails in many parts of the Company's Provinces, of parties in Civil suits preferring unfounded accusations of perjury against the witnesses in such suits and unfounded charges of subornation of perjury against the adverse parties in such suits ...	The whole Regulation.
Reg. VIII. 1801 ...	A Regulation for modifying the Mahomedan law in certain cases of kutl khota, or accidental homicide, and in other cases of the like nature ...	
Reg. VI. 1802	A Regulation for preventing the sacrifice of children at Saugor and other places ...	The whole Regulation.
Reg. VI. 1803	A Regulation for the guidance of the Magistrates of the several zillahs in the Provinces ceded by the Nawab Vizier to the Honorable the English East India Company, in apprehending persons charged with crimes or offences, and bringing them to trial ...	
Reg. VII. 1803 ...	A Regulation for the establishment of a Court of Circuit for the trial of persons charged with crimes, in the Provinces ceded by the Nawab Vizier to the Honorable the English East India Company ...	From Section V to Section XLI, both inclusive.

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
Reg VIII. 1803 ..	A Regulation for extending the jurisdiction of the Nizamut Adawlut to the Provinces ceded by the Nawab Vizier to the Honorable the English East India Company ...	The whole Regulation, with exception to Sections VI, XXIV, and XXVI.
Reg XII. 1803 ..	A Regulation for the appointment of the Ministerial Officers of the Civil and Criminal Courts of Judicature in the Provinces ceded by the Nawab Vizier to the Honorable the English East India Company ...	
Reg. XX. 1803 ...	A Regulation for the trial of persons charged with crimes against the State, in the Provinces ceded by the Nawab Vizier to the Honorable the English East India Company ...	Sections XII and XIV.
Reg. XXXV. 1803.	A Regulation for the trial of persons charged with crimes against the State, in the Provinces ceded by the Nawab Vizier to the Honorable the English East India Company ...	The whole Regulation.
Reg. XXXV. 1803.	A Regulation for the establishment of an efficient system of Police in the Provinces ceded by the Nawab Vizier to the Honorable the English East India Company ...	
Reg. L. 1803 ..	A Regulation for extending with modifications, to the Criminal Courts, the rules prescribed in Regulation IV 1793, for procuring the attendance of witnesses and requiring oaths or solemn declarations from witnesses in the Civil Courts, and for explaining those rules in their application to particular forms of oath by the Courts, Civil and Criminal ...	Section III, Clauses 3, 4, and 5, and Section X.
		The whole Regulation.

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
Reg. LIII. 1803 ...	A Regulation for determining the punishment to be adjudged by the Criminal Courts of Judicature, in cases wherein a discretion is left by the Mahomedan law ; for defining the crime and punishment of robbery by open violence ; and for declaring what convicts shall be hereinafter liable to transportation, or to banishment ; as well as the punishment of such as may return from transportation, or escape from confinement, during the periods of their sentences.	The whole Regulation.
Reg III. 1804 ...	A Regulation for providing against resistance to the processes of the Zillah Criminal Courts and Police Officers, as well as for compelling the appearance of persons charged with acts of a criminal nature, who may abscond, or otherwise evade the process issued against them ; for rendering prosecutions instituted for the recovery of losses sustained by theft and robbery, cognizable in the Courts of Civil Judicature ; and for ascertaining the responsibility in such cases of Tehseeldars of places held khaum, for amending certain parts of Regulation VI. 1803, for preventing the offence of dhurna, and for preventing the tribe of Raj Koomars killing or	The whole Regulation.

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
	causing the death of their female children in the Provinces ceded by the Nawab Vizier to the Honorable the English East India Company ..	
Reg. IV. 1804 ...	A Regulation for the administration of justice in Criminal cases in the Zillah of Cuttack ...	Proviso in Section VII.
Reg. IX. 1804 ...	A Regulation for altering the denomination of the Court of Circuit and the Provincial Court of Appeal for the division of the Ceded Provinces; for the administration of justice in Criminal cases, in the conquered Provinces in the Doab, and on the right bank of the river Jumna, and in the Territory ceded to the Honorable the English East India Company in Bundelcund by the Peishwa ...	
Reg. III. 1805 ...	A Regulation to make further Provision for the exemplary punishment of robbery by open violence ...	So much of the Regulation as extends the whole or any part of Regulations VI, VII, VIII, XX, XXXV, and LIII of 1803, which are repealed by this Act, to the Districts mentioned in Sections III and IV; Sections V and VI; and the proviso in Section XI.
Reg. VII. 1805 ...	A Regulation for extending to the conquered Provinces situated within the Doab and on the right bank of the river Jumna, and to the Territory ceded to the Honorable the English East India Company in Bundelcund by the Peishwa, such of the Laws and Regulations established for the internal Government of the Provinces ceded by the	
		The whole Regulation.
		Section XIV.

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
Reg. I. 1806	<p>Nawab Vizier to the Honorable the English East India Company, as have not been already extended to those Territories, and for revising and amending certain parts of the said Laws and Regulations ...</p> <p>A Regulation for abolishing the jurisdiction of Zillah Moorsheadabad, and annexing the Mehals composing it to the jurisdictions of the City of Moorshedabad and Zillah Beerbhoom; for altering the jurisdiction of the Courts of Circuit and Provincial Courts of Appeal of the Divisions of Calcutta and Moorshedabad; for fixing the order of holding the half-yearly Jail deliveries in those Divisions, and in the Divisions of Benares and Bareilly; for rescinding such parts of the existing Regulations as restrict the senior Judges of the Courts of Circuit from proceeding upon the Circuit in their respective Divisions; and for extending the authority of the Courts of Nizamut Adawlut and Sudder Dewanny Adawlut in certain cases ...</p>	Sections VI, VII, VIII, and IX.
Reg. XII, 1806	<p>A Regulation for annexing the Pergunnahs of Souk, Sonsa, and Sahar, situated on the right bank of the river Jumna, to the jurisdiction of the Zillah of</p>	Section III in so far as it extends the parts of Regulation IX of 1804 and Regulation VIII of 1805, and the

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
	Agra, and for extending to those Pergunnahs the Laws and Regulations established for the internal Government of the Ceded and Conquered Provinces ...	other Regulations therein referred to, which are repealed by this Act.
R g. XV. 1806 ...	A Regulation for the amendment of certain parts of the Provisions contained in Clauses 2 and 3, Section II, Regulation II. 1796, and Clauses 2 and 3, Section XIX, Regulation VI. 1803, and of the rule contained in Section VII, Regulation V. 1799 ...	The whole Regulation.
Reg. II. 1807 ...	A Regulation to provide more effectually for the punishment of perjury, subornation of perjury, and forgery ...	
Reg. IX. 1807 ..	A Regulation for explaining and amending the existing rules of Criminal process, and for defining in certain cases the powers and duties of the Police Officers, of the Zillah and City Magistrates and of their Assistants, of the Courts of Circuit, and of the Court of Nizamut Adawlut ...	The whole Regulation.
Reg. XIV. 1807 ..	A Regulation for amending the system of Police established in the Province of Benares and in the Ceded and Conquered Provinces within the divisions of Bareilly and Benares ; also for extending to those Provinces the Provisions contained in Regulation XII. 1807, for the appointment of Ameens of Police ...	
		Section XI, Clauses 7, 8, 9, 10, 11, and 12, Section XX, and Section XXI.

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
Reg. VIII. 1808 ...	A Regulation for the more exemplary punishment of robbery by open violence ; and for modifying the rules in force respecting trials referred to the Court of Nizamut Adawlut ...	The whole Regulation.
Reg. I. 1810 ...	A Regulation for occasionally dispensing with the attendance and futwa of the Law Officers of the Courts of Circuit ...	
Reg. VI. 1810 ...	A Regulation for defining the penalties to which zemindars and others shall be subject for neglecting to give due information of robberies, and for harbouring robbers ...	The whole Regulation.
Reg. XIV. 1810 ...	A Regulation for defining the powers of the Court of Nizamut Adawlut in cases of pardon and mitigation of punishment ; and for declaring the competency of the Courts of Circuit to admit prisoners to bail, in certain cases during a reference of their trials to the Nizamut Adawlut ...	
Reg. I. 1811 ...	A Regulation for making more adequate provision for the punishment of persons found guilty of the offence of breaking into houses, tents, or boats ; for subjecting to exemplary punishment persons receiving or purchasing plundered or stolen property ; and for granting licenses to gold or silversmiths, braziers, or coppersmiths, ironsmiths,	Sections III, IV and V.
		The whole Regulation.
		The whole Regulation, except so much of Section X as declares Landholders and others accountable for the early communication to the Magistrate of information respecting recei-

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
Reg. VII. 1811 ...	<p>pawn-brokers, retail vendors of brass or copper-wares, and pykars or itinerant dealers in second-hand articles ...</p> <p>A Regulation for limiting and better defining the powers of the Police darogahs, and of zemindars invested with the charge of the Police, with respect to persons charged with or suspected of the commission of public crimes and offences ...</p>	<p>vers of stolen goods.</p> <p>The whole Regulation.</p>
Reg. X. 1811 ...	<p>A Regulation for preventing the importation of slaves from foreign countries, and the sale of such slaves in the territories immediately dependent on the Presidency of Fort William ...</p>	Section III.
Reg. XIV. 1811 ...	<p>A Regulation for amending the provisions of the existing Regulations respecting the punishment of Criminals by transportation, and for modifying the rules in force regarding the offices of Judge and Magistrate of the Twenty-four Pergunnahs ...</p>	The whole Regulation.
Reg. III. 1812 ...	<p>A Regulation for amending some of the Rules at present in force in regard to the conduct of inquiries into charges of a Criminal nature, and for establishing additional provisions with a view to the more effectual apprehension of Criminals ...</p>	<p>Sections II and III, so much of Section IV as provides a punishment for the offence mentioned in the Section, Section VI, and Section XII.</p>
Reg. VII. 1813 ..	<p>A Regulation for extending to the Ceded and Conquered Provin-</p>	

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
.	ces the provisions contained in Regulation III. 1801, and in Section XIII, Regulation VIII. 1794, and for rescinding parts of Sections XI and XV, Regulation I. 1803	Section III.
Reg. IX. 1813 ...	A Regulation for restoring the punishment of transportation ...	The whole Regulation.
Reg. VIII. 1814 ...	A Regulation for extending the provision contained in Clause 2, Section IV, Regulation III. 1812, to cases of murder, arson, and theft	So much of Section II as provides a punishment for the offence mentioned in the Section.
Reg. XI. 1814 ...	A Regulation to make further provision for the punishment of persons convicted of breaking into, or attempting to break into, houses, tents, boats, or other places of habitation, or into ware-houses or other places used for the custody of property, with an intent to steal	The whole Regulation.
Reg. XV. 1811	A Regulation to define the punishment to which persons convicted of two or more offences shall, in certain cases, be subject	The whole Regulation.
Reg. XIV. 1816 ...	A Regulation to provide more effectually for the management of the public Jails; and to enable the Magistrates to maintain good order and discipline in those Jails; as well as among the prisoners employed on the public roads or other public works. Also to place the Jail	Sections IX and XV.

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
Reg. XVII. 1816 ...	<p>at Alipore in the vicinity of Calcutta under the inspection and control of the Court of Nizamut Adawlut; and to provide for the transportation of convicts to the Island of Mauritius or its immediate dependencies ...</p> <p>A Regulation for the occasional revision of the regular Police and Jail establishments, for the due support and regulation of the establishments of Chowkedars, for amending the Rules in force for the appointment and removal of Police Officers, for modifying the constitution of the Offices of the Superintendents of Police, and for reducing the miscellaneous business of Courts of Circuit, and Court of Nizamut Adawlut ...</p> <p>A Regulation to provide for the more effectual administration of Criminal Justice in certain cases ...</p>	<p>Section VIII, Clauses 3 and 4.</p> <p>The whole Regulation.</p>
Reg. XVII. 1817 ...	<p>A Regulation for reducing into one Regulation, with amendments and modifications, the several rules which have been passed for the guidance of Darogahs and other subordinate Officers of Police; for modifying the existing rules concerning the resistance or evasion of Criminal process, and for requiring further aid to the Police in certain cases,</p>	<p>Clauses 3 and 4 of Section VI, Clauses 5, 6, and 7, of Section VIII, Sections IX, XII, XIII, XIV, XV, XVI, XVII, XVIII, XIX, XX, XXII, XXIII, XXIV, XXV, & XXVI.</p>

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
Reg. VI. 1818 ...	<p>from proprietors and farmers of land and their local managers, as well as from the munduls and other heads of villages ...</p> <p>A Regulation for providing against the protracted confinement of persons charged with Criminal offences, during the examination of such charges before the Magistrates; and for defining the powers of the Courts of Circuit at the Sudder Stations of those Courts with respect to persons committed or held to bail by the Magistrates for trial at the periodical Sessions of Jail delivery ...</p>	The whole Regulation.
Reg. VIII. 1818 ...	<p>A Regulation for rescinding part of Clause 6, Section II, Regulation LIII. 1803, for modifying some of the existing rules relating to the requisition of security for good behaviour; and for providing for a revision of the cases of certain classes of prisoners detained in confinement, on failure to furnish security for their good behaviour and appearance ...</p>	
Reg. XII. 1818 ...	<p>A Regulation for extending the powers of the Magistrates and Joint Magistrates in the trial of persons charged with breaking into houses and other places of habitation, or into warehouses or other places used for the</p>	The whole Regulation.

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
Reg. III. 1819 ...	<p>custody of property, with an intent to steal; or charged with theft, or with buying or receiving stolen property, knowing the same to have been stolen, or charged with escape from Jail or other place of confinement ...</p> <p>A Regulation for extending the provisions of Section X, Regulation VIII. 1818, to robbers not being dacoits or gang robbers ...</p>	The whole Regulation.
Reg. VII. 1819 ...	<p>A Regulation for declaring certain misdemeanors punishable by the Magistrates, and for defining the punishment to be adjudged in such cases ...</p>	The whole Regulation.
Reg. IV. 1820 ...	<p>A Regulation for declaring the power of the Magistrates to give effect to Military sentences in certain cases; for providing for the more efficient exercise of the control of the Courts of Circuit over the sentences of the Magistrates in certain cases; and for amending Clause 2, Section III, Regulation XII. 1818 ...</p>	The whole Regulation.
Reg. VII. 1820 ...	<p>A Regulation for altering the punishment and form of trial in cases of dhurna ...</p>	The whole Regulation.
Reg. III. 1821 ...	<p>A Regulation for extending, in special cases, the powers of Assistants to the Magistrates, for empowering the Hindoo and</p>	

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
	Mahomedan Law Officers of the Zillah and City Courts and Sudder Ameen to try and determine petty thefts and other Criminal cases of a trivial nature, when referred to them by a Magistrate; for limiting the period of appeal in Foujdaree cases; for rescinding parts of Section XII and Section XVII, Regulation XXII. 1816; for modifying some of the rules in force relative to the rate and collection of the assessment levied for the maintenance of Chowkcedars of Police; and for vesting the Magistrates with certain powers in regard to persons travelling through or assembling within their jurisdictions under suspicious circumstances ...	The whole Regulation.
Reg. I. 1822 ...	A Regulation for amending Regulation XLIX. 1793, Regulation XXXII. 1803, and Regulation V. 1809 ...	The whole Regulation.
Reg. IV. 1822 ...	A Regulation to provide for the more effectual administration of Criminal Justice in certain cases ...	The whole Regulation.
Reg. VIII. 1822 ...	A Regulation to declare that persons charged with crimes and misdemeanors must ordinarily be brought to trial at the Foujdaree Court or Sessions of the district in which such crimes	The whole Regulation.

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
	or misdemeanors may be perpetrated; and to vest the Governor-General in Council and the Nizamut Adawlut with a discretionary power as to the place of trial ...	
Reg. II. 1823 ...	A Regulation for the more effectual suppression of affrays ...	The whole Regulation.
Reg. IV. 1823 ...	A Regulation for declaring the intent of Section XIV, Regulation VII. 1794, and for prohibiting the Judges of Circuit, holding the gaol deliveries, from trying any case in which the prisoner or prisoners may have been committed for trial by themselves in the capacity of Superintendent of Police, Magistrate, Joint Magistrate, or Assistant Magistrate, for modifying the third and fourth Clauses of Section II, Regulation XIV. 1811, and for rescinding Sections IV and V, Regulation XXIV. 1814, and Sections II and IV, Regulation XXV. 1814 ...	
Reg. VI. 1824 .	A Regulation for defining the course of proceeding to be pursued by the Magistrates with respect to individuals charged before them with two or more offences in certain cases; for modifying Clause 2, Section II, and for amending certain other provisions of Regulation XII. 1818 ...	The whole Regulation.

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
Reg. X. 1824 ...	A Regulation for modifying and amending the rules at present in force in regard to the pardon of persons charged with or suspected of Criminal offences ...	The whole Regulation.
Reg. I. 1825 ...	A Regulation for declaring the Judicial Officers competent to superintend the execution of their own process in certain cases; and for extending to Officers entrusted with the execution of a Magistrate's warrant, or other Criminal process, the powers vested in Police Officers by certain provisions in Regulation XX. 1817 ...	
Reg. IV. 1825 ..	A Regulation for declaring the Magistrate and Criminal Courts empowered to require recognizances and security for keeping the peace in certain cases; and for explaining some of the provisions contained in Regulation VIII. 1818, relative to security for good behaviour ...	The whole Regulation.
Reg. XII. 1825 ..	A Regulation for defining the powers of the Courts of Circuit and of the Nizamut Adawlut in certain cases; for the uniform punishment of contempts of Court in any of the Courts of Judicature, Civil or Criminal; for exempting females from corporal punishment by stripes, and for discontinuing the corah as an instrument of punishment in all cases.	

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
Reg. XVI. 1825 ...	A Regulation to make further provision for empowering the Courts of Circuit to pass sentence in certain cases of robbery without reference to the Court of Nizamut Adawlut ...	The whole Regulation.
Reg. I. 1828 ...	A Regulation for empowering the Governor-General in Council to commute sentences of imprisonment for life in the Alipore Jail to transportation for life to any of the British Settlements in Asia in certain cases ...	
Reg. VI. 1828 ...	A Regulation to explain the intent and meaning of certain parts of Regulation II. 1823 ...	The whole Regulation.
Reg. VIII. 1828 ...	A Regulation for enlarging the powers of the Magistrates with regard to the offence of affrays ...	
Reg. VI. 1829 ...	A Regulation for extending the powers of the Magistrates and Joint Magistrates in certain cases of theft ...	The whole Regulation.
Reg. VII. 1829 ...	A Regulation for rescinding such parts of the existing Regulations as prescribe forms for, periodical Reports, Calendars, Registers, or other statements to be furnished by the Civil or Criminal Authorities, and require the same to be forwarded at periods specified, and declaratory of the power to prescribe the forms of such statements vested in the Courts of Sudder Dewanny and Nizamut Adawlut, by Regula-	

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
	tion X. 1796, Section III, and Regulation XX. 1803, Section III. ...	
Reg. XII. 1829 ...	A Regulation for modifying the provisions of Regulation XII. 1825	} The whole Regulation.
Reg. XVII. 1829 ..	A Regulation for declaring the practice of Suttee, or of burning or burying alive the widows of Hindoos, illegal and punishable by the Criminal Courts ...	
Reg. IV. 1830 ...	A Regulation to explain the intent and meaning of Clause 4, Section III, Regulation I. 1829 ...	} Sections IV and V.
Reg. VIII. 1830 ...	A Regulation for modifying the existing rules relative to the enquiry by Magistrates and Joint Magistrates into charges of a criminal nature ...	
Reg. VI. 1831 ...	A Regulation for the appointment of one or more Judges, to be ordinarily stationed at Allahabad for the purpose of exercising the powers and authority of the Sudder Dewanny and Nizamut Adawlut, within the Province of Benares, the Ceded and Conquered Provinces, including the Districts of Meerut, Shaharunpore, Mozuffernuggur, and Boondshuhur, which are now subject to the Chief Commissioner at Delhi, and the powers and authority of the Nizamut Adawlut in the Province of Kumaon and the Saugor and Nerbudda Territories ...	} The whole Regulation.
		} Sections XII and XIII.

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
Reg. VII. 1831 ...	A Regulation for enabling the Governor-General in Council to afford relief to the Commissioners of Circuit by vesting the Zillah and City Judges, not being Magistrates, with powers to hold monthly Jail deliveries within their respective jurisdictions (whenever that measure may be deemed advisable), and for defining the powers and duties of the Judges or other Officers, not being in charge of the Office of Commissioner, who may be appointed to hold any Jail delivery while so employed ...	Sections V and VI, and so much of Section VII as relates to Session Judge.
Reg. IX. 1831 ..	A Regulation for the more speedy and efficient administration of justice in the Courts of Sudder Dewanny and Nizamut Adawlut	Sections III and IV.
Reg. II. 1832 ...	A Regulation for the better administration of Criminal justice and the Police in certain cases...	Sections II and III.
Reg. III. 1832 ...	A Regulation for extending the provisions of Regulation X. 1811 ...	Clause 2 of Section II.
Reg. VI. 1832 ...	A Regulation for enabling European functionaries to avail themselves of the assistance of respectable natives in the administration of Civil or Criminal justice, and for modifying or dispensing with futwas by Mahomedan Law Officers in certain trials ...	Sections IV, V, and VI.

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
Reg. II. 1834 ...	A Regulation for abolishing corporal punishment ; for substituting a fine in certain cases for a sentence of labor ; and for the gradual introduction of a better system of prison discipline ...	The whole Regulation, except Section VII.
	MADRAS.	
Reg. III. 1802 ...	A Regulation for receiving, trying, and deciding suits or complaints declared cognizable in the Courts of Adawlut established in the several Zillahs immediately subject to the Presidency of Fort St. George ...	Section VIII.
Reg. IV. 1802 ...	A Regulation for establishing four Provincial Courts of Appeal, for hearing appeals from decisions passed in the several Zillah Courts ; and defining their powers and duties, and prescribing rules for receiving and deciding upon appeals, and other causes of which they are declared to have cognizance ...	
Reg. VII. 1802 ..	A Regulation for the establishment of the Courts of Circuit for the trial of persons charged with crimes ...	The whole Regulation.
Reg. VIII. 1802 ...	A Regulation for establishing a Foujdary Adawlut or Chief Criminal Court for the trial of Criminal cases in the last resort ...	
Reg. XI. 1802 ...	A Regulation for the appointment of the Hindoo and Mahomedan Law Officers of the Civil and Criminal Courts of Judicature ..	Sections VIII, IX, X, XI, XIII, XIV, XV, XVI, XVII, XVIII, XX, XXI, XXIII, XXIV and XXV.
		Section VIII.

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
Reg. XII. 1802 ...	A Regulation for the appointment of the Ministerial Officers of the Civil and Criminal Courts of Judicature.	Sections XII, XIII and XIV.
Reg. XV. 1803 ...	A Regulation for determining the punishment to be adjudged by the Criminal Courts of Judicature in cases wherein a discretion is left by the Mahomedan law, for defining the crime and punishment of robbery by open violence, and for declaring what convicts shall be hereafter liable to transportation, or to banishment, as well as to punishment of such as may return from transportation, or escape from confinement during the period of their sentences ...	
Reg. I. 1810 ...	A Regulation for providing against resistance to the processes of the Zillah Criminal Courts, as well as for compelling the appearance of persons charged with acts of a Criminal nature who may abscond or otherwise evade the process issued against them ; for extending and explaining the rules contained in Section XXIII, Regulation VI. 1802, and in Section XXIII, Regulation VIII. 1802, and for putting a stop to the practice of parties in Civil suits preferring unfounded accusations of perjury against the witnesses in such	The whole Regulation.
		The whole Regulation.

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
Reg. VI. 1811 ...	<p>suits, and unfounded charges of subornation of perjury against the adverse parties in such suits ...</p> <p>A Regulation to provide more effectually for the punishment of perjury, subornation of perjury, and forgery, and to alter the provisions in force for the payment of a fixed reward on the conviction of public offenders ...</p>	The whole Regulation.
Reg. VI. 1816 ...	<p>A Regulation for reducing into one Regulation the rules which have been passed regarding the Office of Native Commissioners, for modifying and extending their powers in the trial and decision of Civil suits, and for authorizing them, under the designation of District Moonsiffs, to discharge certain additional duties ...</p>	
Reg. IX. 1816 ...	<p>A Regulation for reducing into one Regulation certain rules which have been passed regarding the Office of the Zillah Magistrate, for modifying and defining his powers and for transferring the Office of Zillah Magistrate from the Judge to the Collector of the Zillah ...</p>	Section XLIX.
Reg. X. 1816 ...	<p>A Regulation for constituting the Judges of the Courts of Adawlut of the several Zillahs, Criminal Judges of their respective Zillahs, and for defining their powers ...</p>	
		The whole Regulation, except Sections II, III, IV, V, and XLIII, and Nos. 1 and 2 of Appendix.
		The whole regulation, except Section XL and Appendix.

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
Reg. XI. 1816 ...	A Regulation for the establishment of a general system of Police throughout the Territories subject to the Government of Fort St. George ...	The whole Regulation, except Sections VIII, IX, X, XII, XIII, XIV and XLVII.
Reg. III. 1817 ...	A Regulation for explaining and modifying certain provisions of Regulations IX, X, and XI. 1816 ...	
Reg. I. 1818 ...	A Regulation to provide for the more effectual administration of Criminal justice in certain cases, and to alter certain provisions of the Regulations in force ...	Section. II.
Reg. III. 1819 ...	A Regulation to provide more effectually for the punishment of extortion, oppression, or other abuse of authority on the part of Native Officers of Police ...	
Reg. V. 1819 ...	A Regulation for rescinding parts of Regulations IX, X, and XI. 1816, as disqualify servants of the Government from attesting confessions ...	The whole Regulation.
Reg. IV. 1821 ...	A Regulation for giving greater efficiency to the system of Police established in the Provinces subordinate to the Presidency of Fort St. George ...	
Reg. II. 1822 ...	A Regulation to provide for the more effectual administration of Criminal justice in certain cases, and to alter certain provisions of the Regulations now in force ...	The whole Regulation, except Section VI.
Reg. VI. 1822 ...	A Regulation for extending the powers of the Criminal Judges ...	

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
	and of the Courts of Circuit in the trial of persons charged with breaking into houses and other places of habitation, or into ware-houses or other places used for the custody of property, with an intent to steal, or charged with theft, or with buying or receiving stolen property, knowing the same to have been stolen, or charged with escape from Jail or other place of confinement ...	The whole Regulation.
Reg. I. 1824 ...	A Regulation for extending to the Criminal Courts the rules prescribed in Section VII, Regulation III. 1802, for procuring the attendance and evidence of witnesses ...	
Reg. I. 1825 ...	A Regulation to rescind Regulation I. 1822, and to alter certain other provisions of the Regulation in force, and to provide for the more prompt and effectual administration of Criminal justice in certain cases ..	The whole Regulation.
Reg. III. 1826 ...	A Regulation for the more easy conviction of the crime of perjury in certain cases ...	
Reg. II. 1827 ...	A Regulation for constituting the Assistant Judges appointed under Regulation I. 1827, Joint Criminal Judges of the zillahs in which they may be stationed, and for defining the extent to which the powers of Magistrate	Section III.

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
Reg. III. 1827 ...	<p>shall be exercised by subordinate Collectors ...</p> <p>A Regulation for empowering the Governor in Council in certain cases to direct that persons charged with crimes or misdemeanors shall be sent for trial or committal to another Court than that within the jurisdiction of which the offences charged were committed ...</p>	<p>The whole Regulation.</p>
Reg. VI. 1827 ...	<p>A Regulation for explaining the provisions of Clause 1, Section V, Regulation XV. 1803, and Clause 4, Section III, Regulation VI. 1822; for making further provisions against the offence of counterfeiting the Coin; for declaring Magistrates empowered to take recognizances and security for keeping the peace in certain cases; for enlarging the power granted to Magistrates by Clause 1, Section III, Regulation II. 1822; for modifying and amending the rules in force relating to the requisition of security for good behaviour; and for subjecting to compulsory labor persons unable to find the security required ...</p>	<p>The whole Regulation.</p>
Reg. VIII. 1827 ...	<p>A Regulation for granting to Native Judges jurisdiction in Criminal cases ...</p>	<p>So much of Section IV as provides for Native Judges being guided by Regulation X. 1816, Sections V, VII, VIII, X, XI, XII, XIII, and Clauses 3 and 4 of Section XIV.</p>

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
Reg. X. 1827 ...	A Regulation for the gradual introduction of trial by Jury into the Criminal Judicature of the Territories subject to the Presidency of Fort Saint George ...	The whole Regulation.
Reg. VIII. 1828 ...	A Regulation for abolishing the use of the rattan as an instrument of punishment, and for substituting, in lieu thereof, the cat-o'-nine-tails ...	
Reg. IX. 1828 ...	A Regulation for rescinding such of the existing Regulations as prescribe forms for Periodical Reports, Calendars, Registers, or other Statements to be furnished by the Civil or Criminal Courts, and require the same to be forwarded at period specified ...	The whole Regulation.
Reg. VI. 1829 ...	A Regulation for modifying the Enactments contained in Section VIII, Regulation I. 1825 ...	
Reg. VIII. 1829 ...	A Regulation for the punishment of the fraudulent appropriation or the unlawful and malicious obliteration or destruction of Judicial Records, and for defining the course of proceeding to be observed in bringing to trial persons charged with perjury or subornation of perjury before certain tribunals ...	The whole Regulation.
Reg. II. 1830 ...	A Regulation for abolishing the use of the corah as an instrument of punishment, and substituting, in lieu thereof, the ...	
		The whole Regulation.

Reference to Regulation or Act	Title of Regulation or Act.	Extent of Repeal.
Reg. II. 1831 ...	A Regulation for modifying the provisions contained in Regulation VIII. 1827, which require that persons committed for trial before the Court of Circuit by a Native Criminal Judge, shall be sent to the Criminal Judge, or the Joint Criminal Judge of the Zillah, in order to their being tried by the Court of Circuit ...	The whole Regulation.
Reg. III. 1831 ...	A Regulation to provide for the more effectual administration of Justice in certain cases ...	The whole Regulation.
Reg. VIII. 1831 ..	A Regulation for vesting in single Judges of the Courts of Sudder and Foujdary Adawlut, and in single Judges of the Provincial Courts of Appeal, under certain restrictions, the power now exercised by two or more Judges of those Courts respectively ...	Section V.
Reg. VIII. 1832 ...	A Regulation for rescinding Clause 2, Section VII and Section VIII, Regulation IV. 1821	The whole Regulation.
Reg. IX. 1832 ...	A Regulation for the punishment of false accusations preferred to a Head of District Police, or Police Officer vested with the powers of a Head of District Police ...	The whole Regulation.
Reg. XIII. 1832...	A Regulation to provide for the more effectual administration of Criminal Justice in certain cases	The whole Regulation.
Reg. II. 1833 ...	A Regulation for exempting females from corporal punishment by stripes ...	The whole Regulation.

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
Reg. III. 1833 ...	A Regulation for conferring upon Sudder Ameens jurisdiction in Criminal cases, and for extending the Civil jurisdiction of Registers, Sudder Ameens, and District Moonsiffs ...	Section II.
Reg. I. 1834 ...	A Regulation for the punishment of persons convicted of treason or rebellion ...	
BOMBAY.		
Reg. II. 1827 ...	A Regulation for defining the constitution of Courts of Civil Justice and the powers and duties of the Judges and Officers thereof ...	Section XXXVI.
Reg. IV. 1827 ...	A Regulation prescribing the forms of proceeding of the Courts of Law in Civil suits and appeals, and rules for the trial of the same ...	
Reg. XI. 1827 ...	A Regulation for defining the persons subject to the operation of the Regulations on Criminal Judicature, under what circumstances foreigners may be given up to the Government to which they belong, and under what circumstances Government may exercise a control over the residence and persons of emigrants and their descendants ...	Clause 4, Section XXXIV, also Section LII, and Sections LIV and LV.
		The whole Regulation.
		The whole Regulation, with the following exceptions; Section I, in as far as it ap-

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
Reg. XII. 1827 ...	A Regulation for the establishment of a system of Police throughout the Zillahs subordinate to Bombay, for providing rules for its administration, and for defining the duties and powers of all Police Authorities and servants.	<p>plies to the Zillah Magistrate; Clause I of Section III, in as far as it relates to the Police functions of the Zillah Magistrate; Cl. 2, of Sec. III; Cl. 5 of the same Section in as far as it extends to the Zillah Magistrate; Section IV in as far as it extends to Assistant Collectors in charge; Section VI; Clause 4 of Section X; Clause 1 of Section XIII, in as far as it regulates the endorsement and record of warrants issued by Magistrates; Clauses 1, 6, 7, and 8 of Sec. XIX; Sec. XX; Cl. 1 of Sec. XXII, in as far as it relates to the superintendence of Village Police; Clause 2 of Section XXVII; Section XXX; Clause 4 of Section XXXI; Sections XXXVII, and XL; and Chapter VI.</p>
Reg. XIII. 1827 ...	A Regulation for defining the Constitution of Courts of Criminal Justice, and the functions and proceedings thereof. ...	<p>Sections IV, V, VI, X, XI, XII, and XIII; Chapters III and IV; Sections XXIX and XXX; Clauses 1 and 2, Section XXXI; Clause 3, of Section XXXIII, and the whole of Chapter VI, except Clause 3 of Section XXXIV, in as far as it authorizes the occasional substitution of a letter for a summons, and except Clause 9 of the same Section, Clause 2 of Section XXXVI and Clauses 1 and 2 of Section XLIII.</p>

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
Reg. XIV. 1827 ..	A Regulation for defining crimes and offences, and specifying the punishments to be inflicted for the same ...	The whole Regulation, except Cl. 2 of Section III, and Sections XX and XXIII
Reg. XV. 1827 ...	A Regulation containing rules under which landholders may be invested with Police authority within their respective lands, or other convenient limits and deprived of the same; and declaring the mode of procedure to be followed in regard to them in Criminal matters ...	
Reg. XXIII 1827.	A Regulation imposing certain restrictions on money transactions between persons filling certain Civil Offices and others, and on the employment of individuals with whom they may have such transactions by the said Officers in official capacities; on the possession of landed property by Europeans and Americans, and on the general use of Uniforms and Badges ...	The whole Regulation.
Reg. XXX. 1827...	A Regulation enacting certain modifications of Regulations XII, XIII, XIV, and XV, of 1827 with reference to the Zillahs of Poona and Ahmednuggur. ...	The whole Regulation.
Reg. XVII. 1828...	A Regulation to provide for the punishment of the crime of conspiracy ...	The whole Regulation.
Reg. III. 1830 ...	A Regulation rescinding Regulations VIII and XII of 1828,	

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
.	and vesting the Criminal Judges with the powers and functions of Session Judges ...	The whole Regulation, except Sections II, IV, VI and VII.
Reg. IV. 1830 ...	A Regulation rescinding such parts of Regulation XII of 1827, as vest the Criminal Judge with Police Jurisdiction of the Magistrate and his Assistants ...	
Reg. XVI. 1830...	A Regulation to rescind that part of Clause 2, Section XXVI, Regulation XIV. 1827, which exempts persons assisting at rites of self-immolation from the penalty of murder; and declaring the punishments to which persons shall be liable who may assist or use force or violence in the commission of such acts ...	The whole Regulation, except Clause 1 of Section I, and Section II.
Reg. XIX. 1830...	A Regulation providing for the appointment of a Joint Session Judge within the Zillah of Poona ...	
Reg. V. 1831 ...	A Regulation for making persons effecting an escape from custody, unaccompanied by force, liable to the penalties prescribed in Regulation XIV, Section XXIV, 1827 ...	The whole Regulation.
Reg. VIII. 1831...	A Regulation for modifying the jurisdiction of Session Judges and Judicial Commissioners ..	
Reg. IX. 1831 ...	A Regulation for modifying the rules under which Landholders may be invested with Police jurisdiction ...	The whole Regulation, except Section I.
		The whole Regulation.

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
Reg. III. 1833 ...	A Regulation for the more efficient administration of Police in certain large Towns situated in the Zillahs subordinate to Bombay..	The whole Regulation.
Reg. VII. 1833 ...	A Regulation for modifying the provisions in force for the trial and punishment of persons exceeding twelve in number assembling for riotous or rebellious purposes, not amounting to treason; and for defining the tribunal before which persons committing offences under the designation of unlawful attempts to alter the established laws, or disturbing the peace of Foreign States, may be tried ...	
Reg. VIII. 1833...	A Regulation for modifying Section IX of Regulation III. 1830, and introducing a more suitable arrangement for the performance of the annual Circuit by the Judicial Commissioners ..	The whole Regulation.

CALCUTTA HIGH COURT. CRIMINAL PROCEDURE.

ACT No. XVIII OF 1862.

[*Received the assent of the G. G. on the 1st May, 1862.*]

Recites that in consequence of the passing of the I. P. C. Act XVI, 1852, has become partially inapplicable, and that it is expedient to repeal the said Act and re-enact parts thereof, &c.

1. At the trial in case of variance between the indictment and evidence Court may allow amendment, if it would not prejudice the defence, on such terms as to postponing trial, &c., and having new jury, &c., as may be reasonable, &c.; recognizances of prosecutor and witnesses to be respited, and fresh ones not necessary.

2—3. Indictment for Criminal breach of trust under sec. 405, or sec. 407,

or sec. 408, or cheating under sec. 420 may be amended by charging the offence respectively under sec. 378, or sec. 381.

4. Indictment for theft under sec. 378 or sec. 380 may be amended by charging dishonest misappropriation of property under sec. 403, or U. B. of Trust under sec. 405.

5. Indictment for theft under sec. 381 may be amended by charging dishonest misappropriation of property under sec. 403, or sec. 404, or U. B. of Trust under sec. 405 or sec. 408.

6—7. Amended indictment to be of same force and effect as the original one; and (7) formal record when drawn up shall be of the amended indictment.

8. Under indictment for theft, proof of moving the property in order to a dishonest taking shall be sufficient for a conviction.

9—10. The manner and means of causing or attempting to cause death, need not be stated in indictment for culpable homicide or the attempt; and (10) in indictment for murder, the charge may be of (a) doing an act with intention of causing death, &c., or (b) with the intention of causing bodily injury, &c., or (c) knowing it to be imminently dangerous, &c., or (d) knowing it to be likely to cause death, &c. without excuse for incurring such risk; and in indictment for abetting murder, abetment may be simply charged.

11. Under indictment for murder, the jury may find verdict of culpable homicide not amounting to murder.

12. Under indictment for murder of a child jury may find verdict of intentionally concealing birth, &c. under sec. 318.

13—14. In indictment for grievous hurt the kind of grievous hurt needs not be stated; and (14) under indictment for grievous hurt or hurt under secs. 336, 337, 338, jury may convict though death was caused or the offence proved amounted to culpable homicide.

15. In indictment, instrument or document necessary to be mentioned may be described by name and need not be set out.

16. In indictment for offence with intent to defraud, allegation and proof of intent generally sufficient.

17. Under indictment for an offence, the conviction may be of an attempt if an act was done towards its commission, and it was not completed.

18. Under indictment for criminal misappropriation of property conviction may be of theft.

19. Under indictment against several persons as joint receivers, any one or more may be convicted on proof of any receiving.

20. Abettors may be convicted without previous conviction or trial or commitment of the offender in chief, and may be indicted, &c., with or without such offender, and may be tried either where such offender might be tried, or where the abetment was committed, or any act in pursuance of it was done.

21. Receivers of stolen property, property criminally misappropriated, or

converted by criminal breach of trust, may be indicted as for substantive offences independently of the original offender.

22. Indictment may be for several different kinds of offences, but the judge may direct them to be tried separately as if charged separately.

23. In trial for theft evidence may be given under one indictment of several takings or movings in order to take not exceeding three in number, if committed within six months.

24. In indictment for giving or fabricating or using or attempting to use false evidence or for any offence punishable as such, or for abetment or attempt, it shall be sufficient to set forth the substance of the offence charged without the specified formal circumstances.

25. Money of any kind, Bank notes, and Government notes payable on demand may be described in indictment as money, and indictment for obtaining money by cheating may be sustained, though there was a bailment of part of the money for a purpose carried out.

26—27. Neither the general exceptions in Chap. IV. of the I. P. C., nor the exceptions contained in sections 136, 300, 323, 324, 325, 326, 375, 499 need be negatived in an indictment, but the defendant may give evidence of them in defence; and (27) in proving himself within the 2nd, 3rd, 5th, 6th, 7th, 8th, 9th, and 10th exceptions of sec. 499, good faith shall be presumed till the contrary appears.

28. The words of the Code in an indictment shall be understood in the same sense as in the Code.

29—33. Gives the Supreme Court jurisdiction to try for a murder or homicide, if the death took place or the offence commenced or was completed in Calcutta; and (30) for any other offence if the offence commenced or was completed in Calcutta; or (31) if when composed of acts and consequences, either any of the acts or consequences were in Calcutta; and (32) for receiving or retaining stolen property, if the property was received or retained in Calcutta, or if the theft was wholly or in part committed in Calcutta; and (33) for dishonestly concealing, &c., property under sec. 424 of I. P. C. if the concealment was in or removal from Calcutta.

34—35. Offences committed wholly or in part on the boundary may be tried in Calcutta, in case of doubt on which side of the boundary it was committed; and (35) offences committed on a journey or voyage may be tried in Calcutta, if any part of the journey or voyage was performed in Calcutta.

36. In case of escapes from lawful custody, the trial may be in Supreme Court, if the escape was from or the recapture or former trial was in Calcutta.

37. The Justices of Calcutta may deal with all persons charged with offences triable in virtue of this Act by Supreme Court.

38. Former conviction or acquittal before a court of competent jurisdiction in virtue of this Act to bar subsequent

39. Sections 10, 12, 13, 14, 15, 16, 18, and 23 of 9 Geo. 49 Chap. 74 shall

apply to offences under I. P. C.; section 5 to include murder and culpable homicide; and the words felony and misdemeanors in sec. 110 to extend to any dishonest offence against property under the I. P. C.

40. No indictment to be held insufficient for specified formal defects, nor for specified misnomers of persons, nor for error in allegations of dates, values, damages, &c., where value, &c., is not of the essence of the offence.

41. Objection to indictment for want of certainty or any formal defect shall be taken by demurer or motion to quash, &c., and defect may be amended, &c.

42. Takes away the right of defendants to traverse, but empowers the Court on application to adjourn the sessions or postpone the trial on terms, and to re-pite the recognizant, &c.

43. Sufficient in plea of antrefois acquit or convict to state that the defendant has been lawfully convicted or acquitted.

44—46. Charge under sec. 497 of I. P. C. shall only be instituted by the husband; and (45) under sec. 498 only by the husband or person having care of the woman on behalf of the husband; and (46) at the trial under either of those sections, the conditions shall be proved, and on failure of proof the indictment shall be quashed.

47—51. Persons sentenced to rigorous imprisonment shall, and (48) persons sentenced to penal servitude shall for intermediate custody be imprisoned in the House of Correction, and (49) if the House of Correction is not under the control of the Sheriff, shall be sent there under a warrant signed by the Sessions Judge; and (50) all constables shall aid the Sheriff in carrying such persons to the House of Correction; and (51) the Sheriff shall be absolved from all responsibility for persons in the House of Correction.

52—53. Persons sentenced by I. P. of the Presidency Towns to rigorous imprisonment, shall be committed to the House of Correction; and (53) prisoners there at the date of this Act shall be deemed, &c., to be in the custody of the officer having control, &c., of the House of Correction.

54—55. This Act to take effect immediately in existing Supreme Court in Bengal, and (55) in Madras and Bombay, and in any court to which the criminal jurisdiction of those courts shall be extended, and to all indictments and proceedings therein under the I. P. C.

56. Repeals Act XVI. 1852, so far as it relates to indictments in such courts, except as to offences not under the I. P. C.

57. Definition of terms, "indictment," "finding of the indictment and import of number and gender; description of Acts done to include omissions; "British India;" "Property."

An Act to repeal Act XVI of 1852 in those parts of British India in which the Indian Penal Code is in force, and to re-enact some of the provisions thereof with amendments, and further to improve the administration of Criminal Justice in Her Majesty's Supreme Courts of Judicature.

Whereas, in consequence of the passing of the Indian Penal Code, many of the provisions of Act XVI of 1852 (*for further improving the administration of Criminal Justice in Her Majesty's Courts of Justice in the Territories of the East India Company*) have become inapplicable, and others require amendment, and it is expedient to repeal the said Act and, pending the preparation of a Code of Criminal Procedure for Her Majesty's Supreme Courts of Judicature, to re-enact some of the provisions of the said Act, and to make further provision for the administration of Criminal Justice in such Courts; It is enacted as follows :—

I. Whenever, on the trial of an indictment for an offence,

Court may amend certain variances not material to the merits of the case and by which the defendant cannot be prejudiced in his defence, and may either proceed with or postpone the trial to be had before the same or another jury.

there shall appear to be a variance between any statement in such indictment and the evidence offered in proof thereof, it shall be lawful for the Court before which the trial shall be had, if it shall consider that by the amendment of the

indictment the person indicted will not be prejudiced in his defence on the merits, to order such indictment to be amended, according to the proof, by some Officer of the Court or other person both in that part of the indictment where such variance occurs, and in every other part of the indictment which it may become necessary to amend, on such terms as to postponing the trial if the person indicted apply for a postponement, and ordering the same to be had before the same or another Jury, as such Court shall think reasonable; and after any such amendment the trial shall proceed, whenever the same shall be proceeded with, in the same manner in all respects and with the same consequences both with respect to the liability of witnesses to be indicted for giving false evidence and otherwise, as if no such variance had occurred. Provided that in any such case, where the trial shall be so postponed as aforesaid, it shall be lawful for such Court to respite the recognizances of the prosecutor and witnesses, and of the person indicted and his surety or sureties (if any), in which case the prosecutor and witnesses shall be bound to attend to prosecute and give evidence respectively, and the person indicted shall be bound to attend to be tried at the time and place to which such

trial shall be postponed, without entering into any fresh recognizances for that purpose, in such and the same manner as if they were originally bound by their recognizances to appear and prosecute, or give evidence at the time and place to which such trial shall be so postponed. Provided also that, where any such trial shall be ordered to be had before another Jury, the Crown and the person indicted shall respectively be entitled to the same challenges as they were respectively entitled to before the first Jury was sworn.

II. If upon the trial of any person charged with the offence

On trial for criminal breach of trust and other offences, if the offence be theft, the Court may order indictment to be amended.

of criminal breach of trust under Section 405 of the Indian Penal Code, or the offence of cheating and thereby dishonestly inducing the person deceived to deliver property under Section 420 of the said Code, or of criminal breach of trust as a carrier, wharfinger, or ware-house keeper under Section 407 of the said Code, evidence shall be given to prove that such person took the property in question in any such manner as to amount to the offence of theft under Section 378 of the said Code, the Court may order the indictment to be amended under the provisions of Section 1 of this Act.

III. If, upon the trial of any person charged with the offence

Similar power of amendment in cases of criminal breach of trust as a clerk or servant.

of criminal breach of trust as a clerk or servant under Section 408 of the Indian Penal Code, evidence shall be given to prove that such person took the property in question in any such manner as to amount to the offence of theft under Section 378 of the said Code, or the offence of theft as a clerk or servant of property in possession of his master under Section 381 of the said Code, the Court may order the indictment to be amended under the provisions of Section 1 of this Act.

IV. If, upon the trial of any person charged with the offence

Similar power of amendment in cases of theft or of theft in a building, tent, or vessel.

of theft under Section 378 of the Indian Penal Code, or the offence of theft in a building, tent or vessel under Section 380 of the said Code, evidence shall be given to prove that, in respect of the property stated in the indictment, such person was guilty of the offence of dishonest misappropriation of pro-

perty under Section 403 of the said Code, or the offence of criminal breach of trust under Section 405 of the said Code, the Court may order the indictment to be amended under the provisions of Section 1 of this Act.

V. If, upon the trial of any person charged with the offence of theft as a clerk or servant of property in the possession of his master under Section 381 of the Indian Penal Code, evidence shall be given to prove that such person was guilty of the offence of dishonest misappropriation of property under Section 403 of the said Code, or the offence of dishonest misappropriation of property possessed by a deceased person at the time of his death under Section 404 of the said Code, or of such dishonest misappropriation under the said Section 404, the offender being at the time of the person's decease employed by him as a clerk or servant, or the offence of criminal breach of trust under Section 405 of the said Code, or the offence of criminal breach of trust as a clerk or servant under Section 408 of the said Code, in respect of the property stated in the indictment, the Court may order the indictment to be amended under the provisions of Section 1 of this Act.

VI. Every verdict and judgment which shall be given after the making of any amendment under the provisions of this Act, shall be of the same force and effect in all respects as if the indictment had originally been in the form in which it is after such amendment shall have been made.

VII. If it shall become necessary at any time, for any purpose whatsoever, to draw up a formal record in any case where any amendment shall have been made under the provisions of this Act, such record shall be drawn up in the form in which the indictment is after such amendment shall have been made, without taking any notice of the fact of such amendment having been made.

VIII. In an indictment for theft the person indicted may be charged with having dishonestly taken the property stated in the indictment

Similar power of amendment in cases of theft as a clerk or servant.

Verdicts and judgments valid after amendments.

Records to be drawn up in amended form, without noticing the amendments.

Form of indictment in cases of theft.

out of the possession of the person mentioned therein without that person's consent, and in support of such allegation it shall be sufficient to prove that the person indicted, intending to take dishonestly such property out of the possession of the person mentioned in the indictment, without that person's consent moved that property in order to such taking.

IX. In an indictment for murder or culpable homicide not

The means by which the injury was inflicted need not be specified in indictments for murder and culpable homicide.

amounting to murder, or for abetting murder or culpable homicide not amounting to murder, or for attempting to commit murder which shall be preferred

after this Act shall come into operation, it shall not be necessary to set forth the manner in which, or the means by which, the death of the deceased was caused or attempted to be caused.

X. In an indictment for murder it shall be sufficient to

Form of indictment in cases of murder.

state that the person charged with the offence did murder the deceased by

doing an act with the intention of causing the death of a human being, or, as the case may be, by doing an act with the intention of causing such bodily injury to the deceased as the offender knew to be likely to cause the death of the deceased, or by doing an act with the intention of causing bodily injury to some person, and that the bodily injury intended to be inflicted was sufficient in the ordinary course of nature to cause death, or by doing an act knowing it to be so imminently dangerous that it must in all probability cause the death of a human being, or such bodily injury as was likely to cause the death of a human being, and committing such act without any excuse for incurring the risk of causing death or such injury as aforesaid, and in any indictment for abetting murder or for attempting to commit murder, it shall be sufficient to state that the person charged with the offence abetted the murder of the deceased or attempted to murder the deceased as the case may be.

Upon indictment for murder, Jury may find the accused guilty of culpable homicide not amounting to murder.

XI. Upon an indictment for murder, the Jury may find the person charged with the offence not guilty of murder, but guilty of culpable homicide not

amounting to murder.

XII. Upon an indictment for the murder of a child, the Jury

Upon indictment for murder, Jury may find the accused guilty of concealing, or endeavouring to conceal, the birth of a child.

may find the person indicted not guilty of murder, but guilty of intentionally concealing or endeavouring to conceal the birth of such child under Section 318

of the Indian Penal Code, and the person so found guilty shall be liable to be punished under the said Section of the said Code.

Not necessary to specify the particular kind of grievous hurt.

XIII. It shall not be necessary in an indictment for voluntarily causing grievous hurt to specify the particular

kind of grievous hurt.

XIV. Upon an

Provision for cases of trial for causing grievous hurt and other similar offences.

indictment for voluntarily causing grievous hurt or for voluntarily causing hurt to any person, or for an offence under Section 336, 337, or 338 of the

Indian Penal Code, the person indicted shall not be entitled to be acquitted upon any ground that the hurt caused the death of the person injured, or that the person indicted was guilty of culpable homicide.

XV. In an indictment in which it shall be necessary to men-

Form of indictment in cases respecting instruments or documents.

tion any instrument or document, or to make an averment or allegation respecting any instrument or document, it shall

be sufficient to describe such instrument or document by any name or designation by which the same is usually known, or by the purport thereof, without setting out any copy or *fac-simile* thereof or otherwise describing the same or the value thereof.

XVI. In an indictment in which it shall be necessary to al-

Intent to defraud particular person need not be alleged or approved.

lege an intent to defraud, it shall not be necessary to allege or prove an intent to defraud any particular person, but it

shall be sufficient to allege and prove an intent to defraud.

XVII. If, on the trial of any person charged with any offence,

A party indicted for an offence may be found guilty of an attempt to commit the same and shall be liable to the same consequences as if charged with and convicted of the attempt only. No person so tried to be afterwards prosecuted for the same.

it shall appear to the Jury upon the evidence that the person charged did not complete the offence charged, but was guilty of an offence within the meaning of Section 511 of the Indian Penal Code by attempting to commit such offence,

or to cause such offence to be committed, and in such attempt doing an act towards the commission of such offence, such person shall not by reason thereof be entitled to be acquitted, but the Jury shall be at liberty to return as their verdict that the person accused is not guilty of the offence charged, but is guilty of an attempt to commit the same within the meaning of Section 511 of the Indian Penal Code, and the offender so found guilty shall be liable to be punished in the same manner as if he had been convicted upon an indictment framed under the said Section for attempting to commit the particular offence charged in the indictment, and no person so tried as herein lastly mentioned shall be liable to be afterwards prosecuted for an attempt to commit the offence for which he was so tried.

XVIII. If, upon the trial of any person indicted for criminal misappropriation of property, it shall be proved that he was guilty of committing theft of such property, he shall not by reason thereof be entitled to be acquitted of the offence charged against him.

If person indicted for criminal misappropriation be proved guilty of theft.

XIX. If, upon the trial of two or more persons indicted for jointly receiving stolen property, it shall be proved that one or more of such persons separately received any part of such property, it shall be lawful for the Jury to convict upon such indictment such of the said persons as shall be proved to have received any part of such property.

Upon an indictment for jointly receiving, persons guilty of separately receiving may be convicted.

XX. A person may be indicted and punished for abetting an offence which has been committed in consequence of the abetment, notwithstanding the person who committed the offence shall not have been indicted or found guilty, or shall not be in custody or amenable to justice, and every abettor of an offence may be indicted, tried, and punished for the abetment as a substantive offence, and may be tried either jointly with the principal offender or separately, and punished by any of Her Majesty's Supreme Courts of Judicature which would have power to try the principal offender, or which would have power to try the abettor if he had committed the offence himself either in the place in which he is guilty of the abetment, or in the place in

Abettor of an offence may be indicted and punished in the absence of the principal.

which any act shall have been committed in pursuance of the abetment.

XXI. A person may be indicted and punished for dishonestly receiving or retaining stolen property notwithstanding the person by whose offence the possession of such property shall have been transferred, or who shall have criminally misappropriated such property or committed criminal breach of trust in respect thereof shall not have been found guilty of such offence, or shall not be in custody or amenable to justice.

XXII. It shall be lawful to insert several counts in the same indictment against the same person for different offences. But the Judge, before whom the person indicted shall be tried, may direct that any one or more of the counts shall be treated as a distinct indictment or indictments, and that the person indicted shall be tried thereupon in the same manner as if such count or counts had been in separate and distinct indictments.

XXIII. If, upon the trial of an indictment for theft, it shall appear that the property alleged in the indictment was taken or moved at different times, the prosecutor shall not by reason thereof be required to elect, upon which taking or moving he will proceed, unless it shall appear that there were more than three takings or movings, or that more than the space of six calendar months elapsed between the first and the last of such takings, or movings, and in either of such last mentioned cases, the prosecutor shall be required to elect to proceed for such number of takings or movings not exceeding three, as shall appear to have taken place within the period of six calendar months from the first to the last of such takings or movings.

XXIV. In an indictment for giving or fabricating false evidence, or for using or attempting to use false or fabricated evidence, or for any offence which by the Indian Penal Code is declared to be punishable in the same manner as the offence of intentionally giving false evidence, or for abetting or attempting to commit any of the offences aforesaid, it shall be sufficient to set

Receiver of stolen property may be indicted and punished in the absence of the principal.

Insertion of several counts in the same indictment against the same person.

If the property alleged in an indictment for theft appear to have been taken at different times, prosecutor need not elect, unless where more than three takings, or more than six months between the first and last taking.

Form of indictment for giving or fabricating false evidence, &c.

forth the substance of the offence charged, without setting out any part of any proceeding either in law or in equity and without setting forth the commission or authority of the Court or person before whom such offence was committed.

XXV. In an indictment in which it shall be necessary to make any averment as to any money, or any note of any Bank, or any note of Government payable on demand, or which by any law is or shall be declared to be a legal tender, it shall be sufficient to describe such money or note simply as money without specifying any particular Coin or Bank or other note, and such allegation, so far as regards the description of the property, shall be sustained by proof of any amount of coin or of any such note as aforesaid, although the particular species of coin of which such amount was composed, or the amount, number, or other particulars of the note, shall not be proved, and in cases obtaining money or any such note or notes as aforesaid by cheating by proof that the offender obtained any piece or pieces of coin, or any such note or notes, or any portion thereof, or of the value thereof by cheating, although such piece or pieces of coin or note or notes may have been delivered to him in order that some part of the value thereof should be returned to the party delivering the same, or to any other person or persons, and such part shall have been returned accordingly.

XXVI. It shall not be necessary to allege in an indictment any circumstances for the purpose of showing that the case does not come, nor shall it be necessary to allege that the case does not come, within any of the general exceptions contained in Chapter IV of the Indian Penal Code, or within the exceptions contained in Section 136, Section 300, Section 323, Section 324, Section 325, Section 326, Section 375, or Section 499 of the said Code, but every charge shall be understood to assume the absence of all such circumstances, and it shall not be necessary on the part of the prosecutor to prove at the trial the absence of such circumstances in the first instance ; but the person indicted shall be entitled to give evidence of the existence of any such circumstances, and

Coin and Bank or Government Notes may be described simply as money.

Absence of general exceptions under the Penal Code to be assumed.

Evidence as to general exception.

evidence in disproof thereof may then be given on the part of the prosecutor.

XXVII. In proving the existence of circumstances as a defence under the 2nd, 3rd, 5th, 6th, 7th, 8th, 9th, or 10th, exception to Section 499 of the Indian Penal Code, good faith shall be presumed unless the contrary appear.

Good faith to be presumed in certain cases.

Words in indictments to be taken in the sense of the Penal Code.

XXVIII. In every indictment, words used in describing an offence, shall be deemed to have been used in the sense attached to them by the Indian Penal Code.

XXIX. Any person accused of murder, or of culpable homicide not amounting to murder, may be dealt with, tried, and punished by any of Her Majesty's Supreme Courts of Judicature, if the act which shall have caused the death shall have been committed wholly or partly within the local limits of the jurisdiction of such Court, or if the death shall have taken place within such local limits in the same manner as if both the act had been committed and the death had taken place within such local limits.

XXX. Any person accused of an offence may be dealt with, tried, and punished by any of Her Majesty's Supreme Courts of Judicature, if the offence shall have been either commenced or completed within the local limits of the jurisdiction of such Court in the same manner as if the offence had been wholly and entirely committed within such local limits.

XXXI. Whenever the offence of which any person shall be accused, shall consist of any thing which has been done and of any consequence which has ensued therefrom, the person accused may be dealt with, tried, and punished by any of Her Majesty's Supreme Courts of Judicature if either the act shall have been done, or the consequence shall have ensued within the local limits of the jurisdiction of such Court in the same manner as if both the act had been done and the consequence had ensued within such local limits.

Offence may be dealt with if either the act was done or the consequence ensued within the jurisdiction.

XXXII. Whenever a person shall be accused of any offence

Receiving stolen property, when part only of the offence is committed within the jurisdiction.

punishable under Section 411, 412, 413, or 414, of the Indian Penal Code in respect to the receiving or retaining of

stolen property, such person may be dealt with, tried, and punished by any of Her Majesty's Supreme Courts of Judicature, if the offence by which the possession of the property shall have been transferred, shall have been committed either wholly or in part within the local limits of the jurisdiction of such Court, or if any of the stolen property shall have been received or retained by the person accused within such local limits.

XXXIII. If any person shall be accused of any offence

Similar provision as to dishonest removal or concealment of property.

under Section 424, of the Indian Penal Code of dishonestly or fraudulently concealing or removing any property of him-

self, or of any other person, or of dishonestly or fraudulently assisting in the concealment or removal thereof, such person may be dealt with, tried, and punished by any of Her Majesty's Supreme Courts of Judicature, if the property shall have been concealed or removed in any place within the local limits of such Court, or shall have been removed from any place within such local limits.

XXXIV. If any act shall have been committed or the conse-

Provision for cases on the boundaries or near the boundaries of local jurisdiction.

quence of any act shall have ensued on the boundaries of the local jurisdiction of such Court or so near to such bound-

aries as to render it doubtful whether such act was committed or such consequence ensued within such local limits or not, such act or consequence may for all purposes be stated, deemed, and taken to have been committed or to have ensued within such local limits.

XXXV. If any person shall be accused of any offence alleg-

Provision for the case of offences committed on a journey or voyage.

ed to have been committed on a journey or on any voyage in British India, such person may be dealt with, tried, and punished

by any of Her Majesty's Supreme Courts of Judicature, if any part of the journey or voyage shall have been performed within the local limits of the jurisdiction of such Court.

XXXVI. If any person shall escape from any custody in which he is lawfully detained in pursuance of a sentence of a Court of Justice, or by virtue of a Commutation of such sentence, or shall be charged with any offence declared to be punishable under Section 227 of the Indian Penal Code, or under Section XII of Act XXIV of 1855 (*relating to Penal Servitude*), the person accused may be dealt with, tried, and punished by any of Her Majesty's Supreme Courts of Judicature, if such persons shall be apprehended and retaken within the local limits of the jurisdiction of such Court, or if he was formerly tried by such Court, or, in the case of an escape from custody, if he shall have escaped from custody in any place within such local limits.

XXXVII. Every Justice of the Peace shall have power to deal with any person charged with an offence for which he is liable under this Act to be tried, by one of Her Majesty's Supreme Courts of Judicature, in the same manner as if such offence had been wholly and entirely committed within the local limits of such Court.

A former conviction or acquittal before a competent Court to be a bar to subsequent trial or conviction.

XXXVIII. A former conviction or acquittal before a Court of competent jurisdiction of any offence hereby made punishable by Her Majesty's Supreme Courts of Judicature, shall be a bar to any subsequent trial or conviction for the same offence.

XXXIX. The provisions of Sections 10, 12, 13, 14, 15, 16, 18, and 23 of the 9th Geo. 4 c. 74, intitled "An Act for improving the administration of criminal Justice in the East Indies," shall be deemed to apply to and to include any offence punishable under the Indian Penal Code. Section 5 of the said Act shall be deemed to include murder or culpable homicide not amounting to murder; and the words felony or misdemeanor in Section 110 of the said Act shall be deemed to extend to and include any offence declared to be punishable under the Indian Penal Code by means of or in consequence of which the possession of property shall have been transferred.

Certain provisions of 9th Geo. 4 c. 74, shall be deemed to apply to and include offences punishable under Penal Code.

XL. No indictment for any offence shall be held insuffi-

No indictment to be held insufficient for immaterial errors.

cient for want of the averment of any matter unnecessary to be proved, nor for the omission of the words "as appears by the record," or of the words "with force and arms," or of the words "against the peace," nor for the insertion of the words "against the form of the statute" instead of "against the form of the statutes" or *vice versa*, nor because any person mentioned in the indictment is designated by a name of Office or other description or appellation instead of his proper name, nor for omitting to state the time at which the offence was committed in any case where time is not of the essence of the offence, nor for stating the time imperfectly, nor for stating the offence to have been committed on a day subsequent to the finding of the indictment, or on an impossible day, or on a day that never happened, nor for want of a proper or perfect venue, nor for want of a proper or formal conclusion, nor for want of or imperfection in the addition of any defendant, nor for want of the statement of the value or price of any matter or thing, or the amount of damage, injury, or spoil in any case where the value or price or the amount of damage, injury, or spoil is not of the essence of the offence.

XLI. Every objection to an indictment for uncertainty, or

Formal objections to indictments shall be taken before Jury are sworn. Court may amend any former defect.

for any formal defect apparent on the face thereof shall be taken by demurrer or motion to quash such indictment before the Jury shall be sworn, and not afterwards, and every Court before which any objection shall be taken by demurrer or motion to quash for any formal defect, may, if it be thought necessary, cause the indictment to be forthwith amended in such particulars by some Officer of the Court or other person, and thereupon the trial shall proceed as if no such defect had appeared.

XLII. No person prosecuted shall be entitled to traverse or

No traverse allowed, but the Court may postpone trial.

postpone the trial of any indictment found against him at any Session of Oyer and Terminer or Session of Gaol delivery; provided always that

if the Court upon the application of the person so indicted, or otherwise, shall be of opinion that he ought to be allowed a further time either to prepare for defence or otherwise, such Court may adjourn the Sessions to any subsequent day, and may adjourn the trial of such person to such day or to the next subsequent Session, upon such terms as to bail or otherwise as to such Court shall seem meet, and may respite the recognizances of the prosecutor and witnesses accordingly, in which case the prosecutor and witnesses shall be bound to attend to prosecute and give evidence at such subsequent day or Session without entering into any fresh recognizance for that purpose.

XLIII. In any plea of Autrefois convict or Autrefois acquit, it shall be sufficient for the person accused to state that he has been lawfully convicted or acquitted (as the case may be) of the offence charged in the indictment.

Provision as to plea of autrefois convict or autrefois acquit.

Prosecution for adultery not to be instituted except by the husband.

the husband of the woman.

XLIV. A charge of an offence under Section 497 of the Indian Penal Code shall not be instituted except by

Prosecution for enticing away a married woman not to be instituted except by husband or person in charge of the woman.

having care of such woman on behalf of her husband.

XLV. A charge of an offence under Section 498 of the Indian Penal Code shall not be instituted except by the husband of the woman, or by the person

XLVI. Upon the trial of an indictment for either of the offences mentioned in the last two preceding Sections, it shall be necessary to prove that the charge was instituted by the husband of the woman if the charge be made under Section 497 of the Indian Penal Code, or by the husband of the woman, or by the person having care of such woman on behalf of her husband, if the charge be made under Section 498 of the said Code, and in either case that the indictment is prosecuted by such husband or other person as the case may be, and on failure of such proof the indictment shall be quashed, and the person accused shall be discharged.

On trial of offence under last two Sections, proof necessary of husband or person in charge of woman having instituted the charge.

XLVII. Whenever any person shall be sentenced by any of Her Majesty's Supreme Courts of Judicature to rigorous imprisonment, or to imprisonment with hard labor, or to solitary confinement, he shall be imprisoned in the House of Correction, whether such House of Correction be under the control of the Sheriff or not.

Persons sentenced to rigorous confinement may be imprisoned in House of Correction.

XLVIII. Whenever any person shall be sentenced by any of Her Majesty's Supreme Courts of Judicature to transportation or penal servitude, such person shall be kept in the House of Correction as the place of intermediate custody, whether such House of Correction be under the control of the Sheriff or not.

Persons sentenced to transportation or penal servitude may be kept in the House of Correction.

XLIX. If the Sheriff be not the Officer in whom the control of the House of Correction is vested, he shall cause any person sentenced as mentioned in either of the last two preceding Sections to be delivered to the Officer in whom the control of the House of Correction is vested or to the keeper of such House of Correction, together with a warrant to be signed by a Judge of the said Supreme Court, authorizing the detention of such person. Such Officer or keeper shall be bound to receive the person so delivered over to his custody, and they both shall be responsible for the safe custody of such person.

If the Sheriff be not the keeper of the House of Correction, how he shall proceed.

L. All Constables and Police Officers are hereby empowered to aid and assist the Sheriff in carrying to the House of Correction any person sentenced as aforesaid.

All Constables, &c., bound to assist.

LI. If the Sheriff be not the Officer in whom the control of the House of Correction is vested, he shall be absolved from all responsibility in respect of the custody of any person sentenced as aforesaid from the time such person shall be delivered to the custody of the Officer in whom the control of the House of Correction is vested, or to the keeper of such House of Correction.

Sheriff absolved from responsibility.

LII. Whenever any person shall be sentenced by a Justice of the Peace or Police Magistrate to rigorous imprisonment, or to imprisonment with hard labor, for any offence committed within the local limits of the jurisdiction of any of Her Majesty's Supreme Courts of Judicature,

Person sentenced by Justice of Peace to rigorous imprisonment or hard labor may be committed to the House of Correction.

the person so sentenced shall be committed to the custody of the Officer in whom the control of the House of Correction is vested, whether such House of Correction be under the control of the Sheriff or not, or of the keeper of such House of Correction, and such officer and keeper shall be responsible for the safe custody of such person.

LIII. From and after the passing of this Act, all persons

Provision for persons now in the House of Correction.

who are confined at the date of the passing of this Act in the House of Correction, whether under the sentence of any of Her Majesty's Supreme Courts of Judicature, or of any Justice of the Peace or Police Magistrate, shall be considered to be and shall remain in the custody of the Officer in whom the control of such House of Correction is vested, whether such Officer be the Sheriff or not, or of the keeper of such House of Correction, and such Officer and keeper shall be responsible for the safe custody of all such persons.

LIV. This Act shall commence and take effect in Her Majesty's Supreme Court of Judicature at

Commencement of Act at Fort William in Bengal.

Fort William in Bengal, or in any Court to which the whole or any part of the Criminal jurisdiction of that Court shall be transferred, from the time of the passing of the Act, and shall, so far as the same is applicable, extend to all indictments and proceedings in respect of any offence punishable under the Indian Penal Code, which have been or shall be presented or commenced in the said Court or in any other Court to which the whole or any part of the Criminal jurisdiction of such Court shall be transferred.

LV. This Act shall commence and take effect in Her

Commencement of Act at Madras and Bombay.

Majesty's Supreme Courts of Judicature at Fort St. George and Bombay

respectively, or in any Courts to which the whole or any part of the Criminal jurisdiction of those Courts respectively shall be transferred, from the time at which it shall be notified in the Official Gazette by an order of the Governor in Council of Fort St. George and Bombay respectively, that the Act is to take effect in such Courts; and from such time the provisions of the Act shall, so far as the same is applicable, extend to all indictments and proceedings in respect of any offence punishable under the Indian Penal Code which have been or shall be presented or commenced in the said Courts or in any other Courts to which the whole or any part of the Criminal jurisdiction of such Courts shall be transferred.

LVI. From the time at which this Act shall take effect in any of Her Majesty's Supreme Courts of Judicature as provided in the last two preceding Sections, Act XVI of 1852 is repealed so far as it relates to indictments and proceedings in such Court, except as to offences not punishable under the Indian Penal Code.

LVII. In the construction of this Act, unless where a contrary intention appears from the context, the word "Indictment" shall be understood to include information, inquisition or presentment, as well as indictment, and also any plea, replication, or other pleading; and the term "finding of the indictment" shall be understood to include the taking of an inquisition, the exhibiting of an information, and the making of a presentment; and words importing the singular number or masculine gender shall include several persons and parties as well as one person or party, and females as well as males, and bodies corporate as well as individuals, and several matters and things as well as one matter and thing.

Words which refer to acts done shall include illegal omissions. The words "British India" shall denote the territories that are or shall become vested in Her Majesty by the Statute 21 and 22, Vic. c. 106, entitled "An

Act for the better Government of India" except the Settlement of Prince of Wales' Island, Singapore, and Malacca; and the word "property" shall be understood to include goods, chattels, money, valuable securities, and every other matter or thing, whether real or personal, upon or with respect to which any offence may be committed.

OUDH CONTRABAND SALT.

ACT No. XIX OF 1862.

[Received the assent of the G. G. on the 1st May, 1862.]

Recites expediency of extending to Oudh certain provisions of Acts XIV, 1843 and XXXVI, 1855.

1. Extends to Oudh so much of Act XIV, 1843, as relates the manufacture of Alimentary Salt, and the production of illicit manufacture, &c., and Act XXXVI, 1855, from the date on which Act XXXI, 1861, was extended to Oudh.

2. Repeals Section IV of Act XXXVI, 1855, and prescribes instead, mode of proceeding to search zenanahs.

An Act to extend to the Province of Oudh certain provisions of Acts XIV of 1843 and XXXVI of 1855, relating to the manufacture of contraband Salt, and to amend the last-named Act.

Whereas it is expedient to extend to the Province of Oudh certain provisions of Act XIV of 1843 (for regulating the levy of Customs Duties and the manufacture of Salt in the North-Western Provinces of the Presidency of Bengal) and of Act XXXVI of 1855 (to empower Officers of Customs and Land Revenue to search houses and other enclosed places for contraband Salt in the North-Western Provinces), and to amend the last-named Act; It is enacted as follows :—

1. So much of the said Act XIV of 1843 as relates to the manufacture of alimentary Salt, and the prevention and punishment of the illicit manufacture and importation of such

Certain provisions of Act XIV of 1843 and Act XXXVI of 1855 extended to Oudh.

Salt, and the said Act XXXVI of 1855 as hereinafter amended

shall be held to have been and are hereby extended to the Province of Oudh from the date on which Act XXXI of 1861 (*to regulate the manufacture of Saltpetre and the Sale of Salt eduuced in the refinement thereof*) was extended to the said Province in the manner provided in Section XVIII of the said Act.

II. Section IV of Act XXXVI of 1855 is hereby repealed,

and the following Section is enacted
 Forcibly entry into zenanahs. in lieu thereof, and shall be read and construed in the same manner as if it formed part of the said Act, namely—

“If the place to be searched is a zenanah or apartment in the actual occupancy of a woman who, according to the custom of the country, does not appear in public, the Officer making the search shall give notice to such woman in such zenanah or apartment that she is at liberty to withdraw, and after giving such notice and allowing a reasonable time for the woman to withdraw, and affording her every reasonable facility for withdrawing, such Officer may enter such zenanah or apartment for the purpose of completing the search, using at the same time every precaution consistent with these provisions for preventing the clandestine removal of any Salt. Provided that the responsibility for the act, and the determination whether to force an entry or not shall rest with the Officer of Customs or Land Revenue only.”

HIGH COURT IN BENGAL—FEES AND STAMP DUTIES.

ACT No. XX OF 1862.

[*Received the assent of the G. G. on the 19th July, 1862*]

Recites the establishment of the High Court subsequently to the passing of Act X, 1862, and doubts whether the proceedings of that Court are exempted from Stamp Duties. Also recites expediency of providing that fees and not Stamp Duty shall be paid on such proceedings in respect of business within its ordinary original jurisdiction, and Stamp Duties in its appellate jurisdiction, not being on appeal from its original ordinary jurisdiction, &c. Also recites expediency of paying officers by fixed salaries.

1. Empowers the High Court to prepare a table of fees to be paid in respect of proceedings under its ordinary and original jurisdictions, and on appeal therefrom instead of stamp duties, and to alter, &c., such fees, &c., to be sanctioned by Governor-General in Council, and published in *Calcutta Gazette*

2. Extends Schedule B of Act X 1862, to the High Court in the exercise of its appellate jurisdiction under Section XV and of its extraordinary original jurisdiction under Sections XIII and XXIII, or as a Court of Appeal under Section XXVI, XXVII of its Letters Patent.

3. Directs that Fees received by Officers be paid to Government, &c. at such times as the Court may direct, and that a quarterly account be rendered at dates specified in form, &c. to be prescribed.

4. This Act not to apply to the fees of Officers paid by fees, &c.

5. Suspends with the High Court, Sections CLXXXIV, CLXXV, CLXXXVI, CCCLIX of Act VIII 1859 as to the manner of deciding judgment and orders, and empowers the Court to make general rules on these subjects for its Judges.

6. Empowers Court to fix by its own rules, the time for appealing from judgments, &c. of its own Judges in the exercise of their original jurisdiction.

7. Perpetuates the old procedure of judgment upon warrants of attorney and cognovits.

8. Empowers High Court Judges in the exercise of their original jurisdiction to order immediate execution for amount adjudicated and for costs afterwards when taxed.

9. Authorizes High Court to admit attorneys to act as pleaders, except in the function of advocacy in Court. .

10. Makes the provisions of this Act applicable to High Courts in Madras and Bombay, when established.

11—12. Act to take effect from 1st July 1862 and continue in force till 1st January 1863.

An Act to provide for the levy of Fees and Stamp Duties in the High Court of Judicature at Fort William in Bengal; and to suspend the operation of certain Sections of Act VIII of 1859 in the said High Court.

Preamble.

Whereas the High Court of Judicature at Fort William in Bengal, constituted by Her Majesty's Letters Patent, dated the 14th day of May 1862, was established by the publication of the said Letters Patent subsequently to the date of the passing of Act X of 1862 (*to consolidate and amend the law relating to Stamp Duties*), and it is doubtful whether the proceedings in the said High Court are excepted from the Stamp Duties imposed by Section XXX of the said Act X of 1862 according to the Schedule B thereunto annexed; and whereas it is expedient as a temporary arrangement to provide that Court Fees, and not Stamp Duties, shall be paid in respect of proceedings in, and business coming

before, the said High Court in the exercise of its ordinary original jurisdiction, and on appeal from its ordinary original Civil jurisdiction, according to the practice which prevailed in the late Supreme Court of Judicature at Fort William in Bengal, and that Stamp Duties shall be levied on all Instruments and Writings specified as requiring Stamps in the Schedule B annexed to the said Act X of 1862 which shall be filed, exhibited, or recorded in, or which shall be received or furnished by the said High Court in the exercise of its appellate jurisdiction, not being on appeal from its ordinary original Civil jurisdiction, or in the exercise of its jurisdiction as a Court of Reference and Revision in Criminal cases, in the same manner as such Stamp Duties were levied in the late Court of Sudder Dewanny and Nizamat Adawlut for the Lower Provinces of the Presidency of Fort William in Bengal; and whereas, by an arrangement made between the Government and the said Supreme Court certain Officers of that Court were remunerated for their services by fixed salaries instead of by fees, and the fees received by such Officers were paid to the account of Government, and formed into a general fund, out of which the salaries of such Officers were defrayed, and it is desirable to continue this arrangement in respect to such of the said Officers attached to the said Supreme Court who, as a temporary measure, have been appointed Officers of the said High Court, and in respect to any Officers who may hereafter be appointed to the said High Court; and whereas it is expedient to suspend the operation in the said High Court of certain Sections of Act VIII of 1859 (*the Code of Civil Procedure*) relating to the manner in which the judgments and orders of the Courts of Civil Judicature are to be recorded: It is enacted as follows:—

I. It shall be lawful for the said High Court of Judicature to

Court empowered to prepare Tables of Court Fees in respect of business coming before it in the exercise of its ordinary original jurisdiction, and on appeal from its ordinary original Civil jurisdiction.

prepare and settle Tables of Fees to be received as Court Fees and to be paid to such Officer or Officers as the said High Court shall direct in respect of proceedings in or business coming before such

High Court in the exercise of its ordinary original jurisdiction, and on appeal from its ordinary original Civil jurisdiction, and

no Stamp Duties shall be chargeable in respect of such proceedings or other business under Section XXX of the said Act X of 1862. The said High Court may from time to time add to or reduce or alter or amend the Tables of Fees so prepared as it may deem necessary and proper. Provided that such Tables shall not be inconsistent with the provisions of any law for the time being in force, and provided also that, before such Tables or such amended Tables are issued, they shall have received the sanction of the Governor-General in Council. The Tables of Fees so prepared and any amended Tables shall, as soon as they have received the sanction of the Governor-General in Council, be published in the *Calcutta Gazette*, and from and after such publication no other fees than those sanctioned as aforesaid shall be taken by any Officer of the said High Court in respect of any Duty to which such Tables of Fees may relate.

II. No Instrument or Writing of any of the kinds specified as requiring Stamps in the Schedule B annexed to the said Act X of 1862, shall be filed, exhibited, or recorded in, or shall be received or furnished by, the said High Court of Judicature in any case coming before such Court in the exercise of its appellate jurisdiction under Section 15 of the said Letters Patent, or in the exercise of its extraordinary original jurisdiction under Sections 13 and 23 of the said Letters Patent, or as a Court of Appeal, Reference, or Revision under Sections 26 and 27 of the said Letters Patent, unless such Instrument or Writing be upon a Stamp of a value not less than that indicated by the Schedule B annexed to the said Act X of 1862, as the proper Stamp for similar Instruments and Writings in the said Sudder Court; anything in Section XXX of the said Act, to the contrary notwithstanding, but subject to the proviso therein contained.

III. The fees received by the Officers of the said High Court, under Section I of this Act, shall be paid to the account of Government, and the Officer or Officers of the said High Court, whose duty it shall be, under the orders of the said High Court, to receive the same, shall respectively cause all fees received by him or them to be duly and regularly entered in one or more book or books to be kept

On what sides of the High Court Stamp Duties to be levied.

Fees to be duly accounted for.

for that purpose in their Offices, distinguishing the fees under their several heads, and shall *pay over the fees so received by them* at such time and in such manner as the said High Court with the approval of the Governor-General in Council shall direct; *and such Officers shall quarterly*, within one month after the 31st day of March, the 30th day of June, the 30th day of September, and the 31st day of December in every year, *render a true and faithful account in writing to an Officer to be appointed by the Governor-General in Council*, of all such fees, in such form of account, and with such particulars of receipt or otherwise, and accompanied by such vouchers as the Governor-General in Council shall from time to time think proper to direct or require.

IV. Nothing in this Act shall be held to apply to the fees, to be allowed to the Sheriff, Attorneys, or any Clerk or Officer of the said High Court who shall be paid by fees instead of by a fixed salary, or to the fees, if any, which such Sheriff, Attorneys, or any Clerk or Officer shall be allowed to receive in addition to any fixed salary.

V. The operations of the following Sections of the said Act VIII of 1859, namely, Sections 184, 185, 186, and 359, relating to the manner in which the judgments of the Courts of Civil Judicature are to be recorded, and so much of the said Act as extends the provisions of the foregoing Sections to the orders of the Courts of Civil Judicature not being judgments or decrees, is hereby suspended in the said High Court; and the said High Court and every Division Court and Judge thereof shall record their judgments and the orders passed by them respectively in such manner as the said High Court, shall by any general rule or rules from time to time direct.

VI. The High Court may by its own rules fix the time within which appeals from judgments, orders, or decrees made by any Division Court or by any Judge or Judges of the said High Court in the exercise of its original jurisdiction shall be preferred.

VII. Judgment may be signed in the said High Court upon every Warrant of Attorney and *Cognovit actionem* upon which a judgment might

Judgment may be signed in High Court on any warrant of Attorney or *cognovit* on which judgment might have been signed in the Supreme Court.

have been signed in the said late Supreme Court if such Court had not been abolished, and every such judgment may be signed, enrolled, and enforced in and by the said High Court in the same manner, and in the same manner only, as it might have been in the said Supreme Court.

VIII. Whenever it shall appear necessary to a Judge of the

Execution may issue in certain cases before the amount due for costs has been ascertained, and execution for costs may issue subsequently when their amount is ascertained.

said High Court that a decree made in the exercise of the ordinary original Civil jurisdiction of the said Court ought to be enforced before the amount of the

costs incurred in the suit can be ascertained by taxation, the Judge may order that the decree shall be executed forthwith, except as to so much thereof as relates to the costs, and as to so much thereof as relates to the costs that the same may be executed as soon as the amount thereof shall be ascertained by taxation.

IX. Whenever anything is directed by the said Act VIII of

Court in the exercise of its ordinary original Civil jurisdiction may, in certain cases, authorize acts required by the Code of Civil procedure to be done by a Pleader, to be done by an Attorney.

1859 to be done by or through a Pleader, the said High Court or any Judge thereof in the exercise of the ordinary original Civil jurisdiction of the said Court may authorize such act to be done

Proviso.

by or through an Attorney at Law of the Court. Provided that no Attorney shall be authorized under the provisions of this Section to plead in the said Court or in any Division Court for any person.

X. This Act shall apply *mutatis mutandis* to the High Courts of Judicature which may be established

Application of Act to the High Courts at Madras and Bombay.

at Madras and Bombay under Act 24 and 25 Victoria, Chapter 104, for those

Presidencies respectively, whenever such Courts shall be established. Provided that the powers vested by this Act in the Governor-General in Council shall be exercised in the Presidencies of Madras and Bombay by the Governors in Council of those Presidencies respectively.

XI. This Act shall be deemed to have had and to have effect as if it had actually passed and received the assent of the Governor-General on the 1st day of July 1862.

Act to have effect from 1st July 1862.

Duration of Act.

XII. This Act shall continue in force until the 1st day of January 1863.

MEDICAL OFFICERS' WIDOWS' AND ORPHANS' FUND.

ACT No. XXI OF 1862.

[Received the assent of the G. G. on the 24th Nov., 1862.]

Recites the establishment in 1852 of the above-named fund, and its failure in regard to its objects from specified causes. Enacts—

1—4. Empowers the High Court to wind up the Fund, on petition of specified parties, and to declare rights, take accounts, ascertain claims, &c.; and (2) Court may employ an accountant or actuary, and (3) by consent of parties may order a gross sum to be paid in commutation for pensions; or (4) to set apart sums to pay pensions or to arrange with Life Insurance Company for payment.

5. Empowers guardians of minors to consent on their behalf, and provides for appointment of guardians.

6. Residue of Fund not appropriated to members, &c., may be applied to the class of pensioners.

7. Empowers Court to distribute any probable surplus after providing for pensions.

8. Same mode to be employed to bring in claimants as in ordinary suits for bringing in creditors, and entails the same consequence, in default to come in in due course.

An Act to provide for the dissolution of the Subordinate Medical Officers' Widows' and Orphans' Fund, and the distribution of the funds belonging thereto.

Whereas, by certain Regulations prepared and adopted by certain members of the Subordinate Medical Department, a Society was established at Ferozepore, in 1852, for raising a fund called "The Subordinate Medical Officers' Widows' and Orphans' Fund," the interest, dividends, and proceeds of which Fund were directed to be applied in making provision at certain specified rates for the widows and children of the subscribers: and it was directed that

Preamble.

such provision should be made solely out of the interest and dividends of the said Fund ; and whereas a petition has been presented to His Excellency the Governor-General in Council by certain subscribers and Members of the said Society, stating that no subscriptions have been contributed to the said Fund since the year 1857, and that in consequence thereof and of the deaths of several of the subscribers to the said Fund, no steps have been or can be taken to make the provision intended by the regulations of the said Fund, and that no pensions whatever have, since the year 1857, been paid to any of the persons entitled to the benefits of the said Fund, and that therefore the expectations of the founders of the Fund have been disappointed and the objects for which such Fund was established have failed ; and praying that an Act may be passed to wind-up the affairs of the said Fund ; and whereas no provision is made in the Regulations of such Fund for the dissolution thereof or the distribution of the Funds belonging thereto, and it is expedient to make provision for the same by law ; It is enacted as follows :—

I. On the petition to the High Court of Judicature at Fort William in Bengal, of a majority of the subscribers of the said Subordinate Medical Officers' Widows' and Orphans' Fund, or of any ten subscribers of the Society and pensionaries on the said Fund, praying for the dissolution of the said Society, and the winding-up of the affairs of the said Fund, it shall be lawful for the said Court to make order for the same on the said petition, as fully as if the Regulations of the said Fund, provided for the winding-up of the said Fund ; and it shall be lawful for the said Court to make order for ascertaining and declaring the rights which attach on the said Fund, and for taking the accounts of the said Fund, and for the appointment, division, and distribution of the said Fund ; and for the ascertainment of the nature and numbers of the different claims on the said Fund, and of the persons having or entitled to make the said claims ; and for the payment of the proper costs of the subscribers of the said Society, and of all parties conducting or otherwise concerned in the matter of the said petition and subsequent proceedings for winding-up the said Fund.

On petition the High Court may order the winding-up of the Fund.

II. It shall be lawful for the said Court, in such way as they think fit, to obtain the assistance of an Accountant or Actuary the better to enable the Court to determine any matter relating to the division and distribution of the Fund, and to act upon the certificate of such person.

III. In the cases of pensioners or persons entitled to become pensioners, who shall consent to commute their pensions, it shall be lawful for the said Court to order that the amounts to be paid in commutation, shall be settled, invested, or paid, in such manner as will give the several persons therein interested the full benefit thereof.

IV. In the cases of pensioners or persons entitled to become pensioners, who shall refuse to commute their pensions, it shall be lawful for the said Court to order a sufficient sum to be set apart out of the said Fund to provide for the due payment of such pensions. The said Court may also sanction and give effect to any arrangement which it may deem just and sufficient for the future payment of any commuted sum or uncommuted pensions, by any Life Insurance Company willing to undertake the payment of such pensions.

V. Guardians of minors pensioners, and of minors, if any, entitled to become pensioners on the said Fund, shall have full power and authority to consent on their behalf to commute the pensions of the minors for a fixed sum ; and the said Court shall have full power and authority to give effect to such consent, and to make such order as the said Court may deem just for the application of the said commuted sum for the future benefit of the infant ; and if there be no guardian, the mother, during her widowhood, may act as guardian, unless the said Court shall otherwise order ; and, if necessary, the said Court may appoint a guardian for any minor.

VI. In dividing and distributing the said Fund, every part thereof which shall not be awarded by the said Court to members or representa-

tives of deceased members, may, if the said Court shall think fit, be applied for the benefit of pensioners or persons entitled to become pensioners, whether they shall consent to commute their interests or not.

VII. With a view to expedite the distribution of the surplus of the said Fund, over and above what may Dividend may be made in anticipation. probably be necessary to provide for the pensions, the said Court shall have full power and authority at any time to order payment of a dividend of the said probable surplus, to the persons entitled to the same, although the exact surplus and the exact amount of charges may not then be ascertained.

VIII. For the purpose of winding-up the said Fund, and finally closing the accounts thereof, the Mode of bringing in claimants. like proceedings shall be had for the bringing in of claimants on the said Fund, as in ordinary administration suits for bringing in creditors and other persons'; and claimants being pensioners or entitled to be pensioners, who may neglect to come in, in a due course, or within the time limited for that purpose, shall be deemed to have consented to commute their pensions and a final distribution may be made of the said Fund.

EMIGRATION TO SEYCHELLES.

ACT No. XXII OF 1862.

[*Received the assent of the G. G. on the 27th Nov., 1862.*]

Recites expediency of extending Act XV 1842 in favor of emigration to Seychelles.

1—2. Repeals Act XIV 1839 as respects contracts for emigration to Seychelles, and (2) extends Act XV 1842 to cooley emigration to Seychelles.

3. No emigrant to embark for Seychelles without a certificate of his being engaged, from the Government Agent countersigned by the Protector of Emigrants.

4. In case of sickness on voyage the emigrants may be taken to the Quarantine Station of Mauritius, and shall there have the option of exchanging their contract for a contract to serve at Mauritius.

5. Act to take effect from time of notification in the Calcutta Gazette that Regulations have been complied with.

An Act relating to Emigration to the British Colonial Dependency of Seychelles.

Whereas it is expedient to extend the provisions of Act XV of 1842 (*for regulating the Emigration of the Native Inhabitants of the Territories under the Government of the East India Company to the Island of Mauritius*) so that Native Inhabitants of British India may emigrate to the British Colonial Dependency of Seychelles; It is enacted as follows :—

I. Act XIV of 1839, in so far as it renders liable to penalties every person who shall make with any Native of India any contract for labor to be performed in the British Colonial Dependency of Seychelles, or who shall knowingly aid or abet any Native of India in emigrating from the Ports of Calcutta, Madras, and Bombay respectively, to the said Colonial Dependency, is repealed.

II. All the provisions of the said Act XV of 1842, as modified by Act XLIX of 1860 (*relating to vessels carrying Emigrant Passengers to the British Colonies*) shall extend and apply to Native Inhabitants of the British Territories in India who shall emigrate to the British Colonial Dependency of Seychelles, and the said Act XV of 1842 shall be read as if the words “or the British Colonial Dependency of Seychelles” had been inserted therein after the word “Mauritius” wherever the word “Mauritius” occurs in the said Act.

III. No Emigrant shall be permitted to embark for the said Dependency of Seychelles without a certificate from the Agent appointed by the Government of Mauritius and Seychelles, countersigned by the Protector of Emigrants of the Port of Calcutta, Madras, or Bombay, to the effect that such person has been engaged by him as an Emigrant to that Dependency on the part of the said Government.

IV. In case of sickness breaking out on board of any vessel conveying Emigrants to the said Dependency, such Emigrants may be taken to the Quarantine Station of the Island of Mauritius, and in such case such Emigrants may, at their option, contract for service at the said Island of Mauritius or may proceed

to the said Dependency ; and if they shall elect to contract for service in the said Island of Mauritius, such Emigrant shall then be regarded and treated, in all respects, as if they had emigrated to the said Island under the said Act XV of 1842.

V. This Act shall take effect as to the said Colonial Dependency of Seychelles from the day when

Commencement of Act.

the Governor-General of India in Council shall notify in the *Calcutta Gazette* that such regulations have been provided, and such measures taken as the Governor-General in Council deems necessary for the protection of such Emigrants during their residence in the said Colonial Dependency of Seychelles and in respect of their return to India.

CUSTOMS EXPORT AND IMPORT DUTIES.

ACT No. XXIII OF 1862.

[Received the assent of the G. G. on the 12th Dec., 1862.]

1. Act XVIII of Schedule A and note thereto of Act XI of 1862 repealed, and new article substituted making "Free" Machinery used exclusively for purposes of agriculture, &c.

2. Establishes an *ad valorem* duty of 10 per cent. on spirits used exclusively in arts, manufactures or chemistry, if unfit for use as a beverage, &c.

3. Adds to Schedule A "Fire Wood" as Free.

4. Act to be taken as part of Act XI 1862.

An Act to amend Act XI of 1862 (to amend the duties of Customs on goods imported and exported by sea.)

Whereas it is expedient to amend the law relating to Customs Duties ; It is enacted as follows :—

Preamble.

I. Article 18 of Schedule A of the said Act XI of 1862 and the Note thereto are repealed, and in-

New Article substituted for Article 18 of Schedule A.

stead thereof, the following words shall

be read as article 18, and the Note thereto :—

ARTICLE 18.—Machinery used exclusively for purposes of agriculture, navigation, mining, or manufacture, or for Railway purposes, and materials forming necessary component parts of such machinery..... Free.

And the Officer in charge of the Custom House, subject to the

orders of the Local Government acting under the general instructions of the Government of India, shall decide what Articles come within the definition of such machinery, or materials forming component parts thereof, and such decision shall be final in law.

Proviso after Article 23 of Schedule A.

II. The following Proviso shall be read after Article 23 of the said

Schedule A :—

Provided that 10 per cent. *ad valorem* shall be charged on all Spirits used exclusively in arts and manufactures, or in Chemistry, subject to such rules as the local Government shall from time to time prescribe, for ascertaining that such Spirits are unfit for use as a beverage and incapable of being converted to that purpose. And the Officer in charge of the Custom House, subject to the general instructions of the Local Government, shall decide what Spirits fall within this Proviso, and his decision thereon shall be final in law.

Additional Article of Schedule A.

III. The following additional Article shall be read as part of Schedule A of

the said Act.

Fire-wood Free.

Act to be read as part of Act XI of 1862.

IV. This Act shall be read and taken as part of the said Act XI of 1862.

HIGH COURT, BENGAL—STAMP DUTIES.

ACT No. XXIV OF 1862.

[Received the assent of the G. G. on the 24th Dec., 1862.]

1. Act XX, 1862 to continue in force till 1st January, 1864.
2. High Court may limit by rule time for applications for review of judgment by any of its own Judges.

An Act to continue in force Act XX of 1862 (to provide for the levy of Fees and Stamp Duties in the High Court of Judicature at Fort William in Bengal; and to suspend the operation of certain Sections of Act VIII of 1859 in the said High Court.)

Whereas it is expedient that Act XX of 1862 (to provide for the levy of Fees and Stamp Duties in the High Court of Judicature at Fort William

Preamble.

in Bengal; and to suspend the operation of certain Sections of Act VIII of 1859 in the said High Court) should continue in force, for a further period of one year from the 1st day of January 1863; It is enacted as follows :—

Act XX of 1862 continued till the 1st of January 1864.

I. Act XX of 1862 shall continue in force until the first day of January 1864.

II. The following words shall be read as if they had been added to Section VI of the said Act XX of 1862 :—The High Court may also, by its own rules, fix the time within which ap-

High Court may fix the time for applications for reviews of judgment.

plications for the review of any judgment passed by any Division Court or by any Judge or Judges of the said High Court in the exercise of its original Civil jurisdiction, shall be preferred.

